

Dave Yost • Auditor of State

**FINANCIAL CONDITION
LICKING COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Federal Awards Expenditures	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required By the Uniform Guidance	7
Schedule of Findings.....	11
Summary Schedule of Prior Audit Findings	13
Corrective Action Plan.....	14

THIS PAGE INTENTIONALLY LEFT BLANK

**FINANCIAL CONDITION
LICKING COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

Federal Grantor/ Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures
United States Department of Agriculture:			
Direct Program:			
Rural Housing Preservation Grant	10.433	n/a	\$ 153,333
Passed-through Ohio Department of Job and Family Services:			
State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561	G-1415-11-5381/G-1617-5535	956,754
Total U.S. Department of Agriculture			1,110,087
United States Department of Housing and Urban Development:			
Passed through Ohio Development Services Agency:			
Community Development Block Grant / State's Program	14.228	n/a	143,181
		B-F-13-1BO-1	52,128
		B-F-14-1BO-1	117,350
		B-W-12-1BO-1	490,000
		B-F-15-1BO-1	7,123
Total Community Development Block Grant / State's Program			809,782
HOME Investment Partnership Program	14.239	n/a	180,218
Total U.S. Department of Housing and Urban Development			990,000
United States Department of Justice:			
Passed through the Ohio Department of Youth Services:			
Juvenile Accountability Block Grant	16.523	2102-JB-015-B615	9,935
Passed through the Ohio Office of Criminal Justice Services:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0806	31,419
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A02-6968	25,531
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A01-6285	49,593
Total from the Ohio Office of Criminal Justice Services			106,543
Total U.S. Department of Justice			116,478
United States Department of Transportation:			
Direct Program:			
Airport Improvement Program	20.106	3-39-0061-026-2015	201,010
Federal Transit Formula Grants	20.507	OH-90-X789-00	1,435,819
		OH-90-X838-00	256,637
		OH-95-X085-00	21,057
		OH-04-X078-00	99,000
		OH-90-X789-00	80,202
Total Federal Transit Formula Grant			1,892,715
Passed-through Ohio Department of Transportation:			
Highway Planning and Construction Grant	20.205		
Safety Study Crash Data		96361	20,408
County Road 204 Martinsburg Rd		95088	6,500
Consolidated Program Grant		97401	127,619
Consolidated Program Grant		99476	126,978
Pavement Marking Project 2015		95174	16,968
Sign Upgrade 2014		97057	34,975
Sign Upgrade 2015		99404	20,886
Curve Sign Upgrade 2014		97076	22,247
Pavement Marking Project 2015		97971	149,000
Guardrail Project 2015		95175	264,104
Total Highway Planning and Construction Grant			789,685
Total U.S. Department of Transportation			2,883,410

**FINANCIAL CONDITION
LICKING COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

Federal Grantor/ Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures
United States Department of Labor:			
Passed-through Ohio Department of Job and Family Services: Passed-through Montgomery County Auditor, WIA Area 7 Board			
Workforce Investment Act - Adult			303,788
Workforce Investment Act - Adult Administrative			<u>15,771</u>
Workforce Investment Act - Adult Total	17.258	n/a	319,559
Workforce Investment Act - Youth			325,057
Workforce Investment Act - Youth Administrative			<u>12,115</u>
Workforce Investment Act - Youth Total	17.259	n/a	337,172
Workforce Investment Act - Dislocated Worker			424,676
Workforce Investment Act - Dislocated Worker Administrative			<u>10,794</u>
Workforce Investment Act - Dislocated Worker Total	17.278	n/a	435,470
Total for the Workforce Investment Act Cluster			<u>1,092,201</u>
Total U. S. Department of Labor			<u>1,092,201</u>
United States Department of Education:			
Passed-through Ohio Department of Health: Special Education - Grants for Infants and Families			
	84.181	n/a	244,507
Total U.S. Department of Education			<u>244,507</u>
United States Department of Health and Human Services:			
Passed-through Ohio Department of Jobs and Family Services: Promoting Safe and Stable Families			
	93.556	G-1415-11-5381/G-1617-5535	142,222
Temporary Assistance for Needy Families	93.558	G-1415-11-5381/G-1617-5535	2,873,910
Child Support Enforcement	93.563	G-1415-11-5381/G-1617-5535	1,767,458
Child Care and Development Block Grant	93.575	G-1415-11-5381/G-1617-5535	79,923
Child Care Mandatory and Matching Funds	93.596	G-1415-11-5381/G-1617-5535	<u>126,617</u>
Total Child Care Cluster			206,540
Child Welfare Services - State Grants	93.645	G-1415-11-5381/G-1617-5535	61,373
Foster Care Management	93.658	G-1415-06-0211	161,604
Foster Care Management		G-1415-11-5381/G-1617-5535	<u>3,941,587</u>
Total Foster Care			4,103,191
Adoption Assistance	93.659	G-1415-11-5381/G-1617-5535	652,094
Chaffee Foster Care Independence Program	93.674	G-1415-11-5381/G-1617-5535	50,987
Passed-through Ohio Department of Jobs and Family Services: Social Services Block Grant			
	93.667	G-1415-11-5381/G-1617-5535	1,305,477
Passed-through Ohio Department of Developmental Disabilities: Social Services Block Grant			
	93.667	n/a	<u>107,100</u>
Total Social Services Block Grant			1,412,577
Passed-through Ohio Department of Jobs and Family Services: Medical Assistance Program			
	93.778	G-1415-11-5381/G-1617-5535	1,455,961
Passed-through Ohio Department of Developmental Disabilities: Medical Assistance Program			
	93.778	n/a	<u>197,353</u>
Total Medical Assistance Program			1,653,314
Passed-through Ohio Department of Medicaid: Money Follows the Person Rebalancing Demonstration			
	93.791	n/a	17,970
Total U.S. Department of Health and Human Services			<u>12,941,636</u>

**FINANCIAL CONDITION
LICKING COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

Federal Grantor/ Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures
United States Department of Homeland Security:			
Passed through Ohio Department of Emergency Management Agency: Emergency Management Performance Grant	97.042	DPSFE208	90,834
Passed through Ohio Department of Public Safety: Homeland Security Grant Program	97.067	DPSFE210	<u>17,156</u>
Total U.S. Department of Homeland Security			<u>107,990</u>
Total Expenditures of Federal Awards			<u><u>\$ 19,486,309</u></u>

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
LICKING COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Licking County (the County's) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE E - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2015, the County made allowable transfers of \$892,891 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,873,910 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2015 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,766,801
Transfer to Social Services Block Grant	<u>(892,891)</u>
Total Temporary Assistance for Needy Families	<u>\$ 2,873,910</u>



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, Ohio, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2016, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Report for Pension – an amendment of GASB Statement No. 27* and Statement No. 71, *Pension for Contribution Made Subsequent to the Measurement Date*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Entity's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Licking County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Licking County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component unit and remaining fund information of Licking County (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2016. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 68 and 71* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016

THIS PAGE INTENTIONALLY LEFT BLANK

**FINANCIAL CONDITION
LICKING COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA – 20.507 – Federal Transit Formula Grants CFDA – 14.228 - Community Development Block Grant / State's Program CFDA – 20.106 – Airport Improvement Program CFDA – 93.658 – Foster Care Management CFDA – 93.659 – Adoption Assistance CFDA – 10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA – 93.667 – Social Services Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

**FINANCIAL CONDITION
LICKING COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2015-001

Financial Reporting - Material Weakness

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. This responsibility remains intact, even if management outsources this function for efficiency purposes, or any other reason, to another accountant or consultant.

It is also important to note that independent auditors are not part of an entity's internal control structure and should not be relied upon by management to detect misstatements in the financial statements.

Thus, it is important that management develop control procedures related to drafting financial statements and footnotes that enable management to prevent and detect potential misstatements in the financial statements and footnotes prior to audit.

The County's financial statements and accounting records include an adjustment to the Governmental Activities, Statement of Net Position and Permanent Improvement fund to correct an understatement of accounts payable in the amount of \$312,821. This resulted in a change to the December 31, 2015 ending Net Position.

We recommend the County implement effective control procedures over the financial reporting process in order to enable management to prevent and detect potential misstatements in the financial statements and footnotes.

3. FINDINGS FOR FEDERAL AWARDS

None

**FINANCIAL CONDITION
LICKING COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2015**

Finding Number	Finding Summary	Status	Additional Information
2014-001	Financial Reporting	Not Corrected	Reissued as Finding 2015-001. We (the County) missed a payable item when converting to GAAP.

LICKING COUNTY

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2015

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	We will work closely with our consultant to assure that we capture all payables and receivables in the future.	7/1/2016	Brad Cottrell

LICKING COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended
December 31, 2015



Prepared by:
Michael L. Smith
Licking County Auditor
20 South Second Street
Newark, Ohio 43055



THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
I. INTRODUCTORY SECTION	
Letter of Transmittal	ix
List of Elected Officials	xvi
County Organizational Chart	xvii
Certificate of Achievement for Excellence in Financial Reporting	xviii
II. FINANCIAL SECTION	
Independent Auditor's Report	3
Management's Discussion and Analysis	7
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet - Governmental Funds	20
Reconciliation of Total Governmental Fund Balances to the Net Position of Governmental Activities	23
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
Statement of Revenues, Expenditures, and Changes in Fund Balances Budget - Actual (Non-GAAP Budgetary Basis):	
General Fund	28
Special Revenue Funds:	
Public Assistance Fund	29
Board of Developmental Disabilities Fund	30
Children's Services Fund	31
Senior Citizen Levy Fund	32
Proprietary Funds:	
Statement of Net Position - Proprietary Funds	33
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	34
Statement of Cash Flows - Proprietary Funds	35
Fiduciary Funds:	
Statement of Assets and Liabilities - Fiduciary Funds	36
Notes to the Basic Financial Statements	37

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Required Supplementary Information:	
Schedule of County's Proportionate Share of the Net Pension (Asset)/ Liability - Ohio Public Employees Retirement System	81
Schedule of County's Proportionate Share of the Net Pension (Asset)/ Liability - Ohio Public Employees Retirement System - Law Enforcement	82
Schedule of County's Proportionate Share of the Net Pension (Asset)/ Liability - State Teachers Retirement System	83
Schedule of County Contributions - Ohio Public Employees Retirement System	84
Schedule of County Contributions - Ohio Public Employees Retirement System - Law Enforcement	85
Schedule of County Contributions - State Teachers Retirement System	86
Supplementary Information:	
Fund Descriptions - Nonmajor Governmental Funds	91
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Financial Statements:	
Combining Balance Sheet	96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	97
Combining Balance Sheet - Nonmajor Special Revenue Funds	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	106
Combining Balance Sheet - Nonmajor Debt Service Funds	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds	115
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
Major Governmental Funds:	
General Fund	116
Special Revenue Funds:	
Public Assistance Fund	122
Board of Developmental Disabilities Fund	123
Children's Services Fund	124
Senior Citizen Levy Fund	125
Capital Projects Fund:	
Permanent Improvement Fund	126
Nonmajor Governmental Funds:	
Special Revenue Funds:	
Dog and Kennel Fund	127
Real Estate Assessment Fund	128
Motor Vehicle and Gasoline Tax Fund	129

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Adult Probation Fund	130
Planning Fund	131
Litter Control and Recycling Fund	132
Child Support Enforcement Fund	133
Indigent Guardianship Fund	134
Legal Research Fund	135
Computer Replacement Fund	136
Certificate of Title Fund	137
County Recorder Equipment Fund	138
Concealed Handgun Licensing Fund	139
Sheriff Grants Fund	140
Local Delinquency Prevention Fund	141
Juvenile Indigent Alcohol Treatment Fund	142
Prosecutor Legal Services Fund	143
Community Based Facility Fund	144
Emergency Planning Fund	145
Granville South Sanitary Sewer Fund	146
Southwest Licking Watershed Fund	147
Johnstown-Monroe Sewer Fund	148
Conduct of Business Fund	149
Buildings and Flood Plain Fund	150
Domestic Violence Fund	151
County Court Special Projects Fund	152
Indigent Counsel Fees Fund	153
Coroners Laboratory Fund	154
Delinquent Tax Collection Fund	155
Law Enforcement Fund	156
Open Space and Recreation Fund	157
911 Wireless Funding Fund	158
Department of Youth Services Fund	159
Transit Board Fund	160
Ditch Maintenance Fund	161
Homeland Security Grant Fund	162
Law Library Resources Fund	163
Domestic Court Special Projects Fund	164
Mediation Institutionalization Grant Fund	165

LICKING COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE
Debt Service Funds:	
General Obligation Debt Fund	166
Special Assessment Debt Fund	167
Fiduciary Funds - Agency Fund:	
Fund Descriptions - Fiduciary Funds	169
Combining Statement of Changes in Assets and Liabilities	171
III. STATISTICAL SECTION	
Net Position by Component - Last Ten Years	S 4
Changes in Net Position - Last Ten Years	S 6
Fund Balances, Governmental Funds - Last Ten Years	S 10
Changes in Fund Balances, Governmental Funds - Last Ten Years	S 12
Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years	S 16
Property Tax Rates of Direct and Overlapping Governments - Last Ten Years	S 18
Principal Taxpayers - Property Tax - Current Year and Nine Years Ago	S 21
Property Tax Levies and Collections - Last Ten Years	S 22
Taxable Sales by Industry (Category) - Last Ten Years	S 24
Ratio of Outstanding Debt By Type - Last Ten Years	S 26
Ratios of General Bonded Debt Outstanding - Last Ten Years	S 28
Computation of Direct and Overlapping Debt Attributable to Governmental Activities - Current Year	S 31
Debt Limitations - Last Ten Years	S 32
Pledged Revenue Coverage - Last Ten Years	S 34
Demographic and Economic Statistics - Last Ten Years	S 36
Principal Employers - Current Year and Nine Years Ago	S 39
Full Time Equivalent Employees by Function - Last Ten Years	S 40
Operating Indicators by Function - Last Ten Years	S 42
Capital Asset Statistics by Function - Last Ten Years	S 48

INTRODUCTORY SECTION

THIS PAGE INTENTIONALLY LEFT BLANK

Michael L. Smith
Licking County Auditor

Administration Building
20 South Second Street
Newark, Ohio 43055
740-670-5040/ msmith@lcounty.com

June 28, 2016

To The Citizens of Licking County,
and the Board of County Commissioners:

The Comprehensive Annual Financial Report (CAFR) for Licking County, Ohio (the "County") for the fiscal year ended December 31, 2015 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

While there is no legal requirement for the preparation of this report, it represents a commitment by Licking County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Licking County's MD&A can be found immediately following the report of the independent accountants.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a water distribution system and a wastewater collection and treatment system which are reported as enterprise funds.

In addition to the services identified above, the County is financially accountable for the following entities: the Children's Services Board and the Board of Developmental Disabilities, therefore, these activities are included in the reporting entity.

In addition, the Licking County Regional Airport Authority is reported as discretely presented component units in a separate column in the financial statements.

The County Auditor serves as the fiscal agent for the Licking County Park District; therefore, the financial activity is reflected in a County agency fund.

Licking County participates in the following jointly governed organizations; Coshocton-Fairfield-Licking-Perry Solid Waste District, Licking County Cluster, Multi-County Juvenile Rehabilitation Facility, Licking County Area Transportation Study, Metropolitan Planning Organization, Heath-Newark-Licking County Port Authority and the Licking County Children and Families First Council.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. Its 688.05 square miles serves a residential population estimated at over 160,000. The County includes 25 townships, 11 villages, 3 cities and 2 cities that overlap into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years. Fiscal year 2017 will be the next reappraisal year. In addition, a triennial update is required every third year between reappraisals. 2014 was a triennial update year. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County.

The Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as, all political subdivisions throughout the County.

The other elected officials serving four-year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge are elected to six-year terms.

Economic Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong. The sales tax and property tax continue to show gains in early 2016. The continuing conservative approach taken by most elected officials for 2015 has helped with the 2016 general fund budget. The commissioners passed the annual appropriation in March of 2016 in the amount of \$64.047 million for the general fund.

Licking County continues to be one of the fastest growing areas in Ohio. The State grew by 0.2 percent from 2010-2013, when 65 counties lost population. Licking County's growth was 0.4 percent from 2012-2013. The 2015 unemployment rate for Licking County was 4.1%. Historically, Licking County has experienced lower unemployment rates than Ohio's and the nation as a whole.

The local economy is expected to continue to expand, especially in the western section of the County as business and development continues to grow in the area.

The Licking County region is within 500 miles of parcel post bulk mail centers and within 250 miles of all package delivery air hubs.

The State of Ohio finished the widening and improvement of State Route 161. This area continues to see economic growth with commercial, industrial and residential development, benefiting the County, townships, villages and schools districts along State Route 161. This also has significantly improved the flow of traffic between Newark and Columbus for those who commute daily and for those who frequently travel to Columbus.

Major Initiatives and Financial Planning

Work Continues on the Ohio Rt. 16/37 and Cherry Valley Road interchange. The \$30-million project has been under construction in late 2015. In addition to being a major safety and traffic flow improvement in this busy corridor, it will also kick start the process of developing some one thousand acres to the south in the Granville, Heath, Newark, Hebron and Union Township development region.

In Etna Township, growth continues. Amazon is currently constructing an 855,000 square foot fulfillment center that should be open by fall of 2016. It is estimated that Amazon will make a \$90 million investment in this property. This center will generate as many as 1,500 jobs for Licking County.

In 2016, the County entered year three of the Engineer's five year bridge improvement program. Each year the County evaluates available cash in relation to the amount borrowed in order to establish a healthy and desirable balance. In 2014 and 2015, the County borrowed a combined \$3.3 million to assist the bridge improvement program. In early 2016 the County borrowed an additional \$4.3 million.

Also, over the next two years, the County will be embarking on project to restore the Historic 1876 Licking County Courthouse. This will be a two or three phase project that has projected costs around \$4-5 million. The County borrowed \$1.985 in early 2016. The amount of funds being borrowed will be heavily influenced by the County's cash balance at the time of borrowing.

In early 2016 the County also issued a various purpose bond anticipation note. The note was issued for the purpose of (i) refunding \$2,000,000 in principal amount of the Prior Note and paying \$4,300,000 in additional costs of the project for which the Bridge Bonds are being issued, and (ii) paying an additional \$1,000,000 of the cost of the project for which the CSEA Bonds are being issued. The County bond retirement funds are sound, and the County will look to control expenditures to maintain liquidity while addressing these issues.

Licking County created the Licking Land Reutilization Corporation (Land Bank) in 2015 through the efforts of the County Treasurer. The land bank is responsible for taking blighted, abandoned and or, delinquent property located throughout Licking County and returning them to productive property to enhance the surrounding property and create positive tax revenue. The land bank has been very successful with the acquisition of a handful of properties in early 2016, with most property returning to responsible property owners.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level, by function and fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Budgetary control is maintained at the object level for each department by function (Public Safety, Health, Human Services, Conservation and Recreation, Community Development, Public Works, General Government, Debt Service and Capital Outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

- | | | | |
|---|---------------------------|---|------------------------|
| * | Personal services | * | Materials and supplies |
| * | Contractual services | * | Capital Outlay |
| * | Travel and Transportation | * | Debt Service |
| * | Transfers | | Principal |
| | | | Interest |

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year, to provide funding for various contingencies.

Risk Management:

The proactive approach that the administration employs in addressing its ongoing operations is reflected in the composition of the County's insurance protection package and its very favorable loss experience.

The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

In addition to the above coverages, the County administers a self-insured risk program for employee medical and dental coverage.

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by the Office of Dave Yost, Ohio Auditor of State. The independent auditors' unmodified opinion has been included in this report.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2014. This represented the 15th consecutive year that this Certificate was awarded to the County. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe this current report continues to conform to the Certificate of Achievement for Excellence in Financial Reporting program requirements and are submitting it to the GFOA.

Public Disclosure:

The publication of this Comprehensive Annual Financial Report is indicative of the County's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Licking County, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the continued efforts of the County to improve its overall financial accounting, management and reporting capabilities.

Acknowledgments:

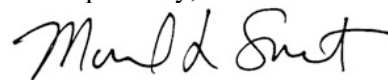
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report particularly, Brad Cottrell Chief Deputy Auditor, Martha Snavelly Chief Deputy Auditor, and Lori Stradley Deputy Auditor Settlements.

I would like to extend recognition to the staff of the accounting department, Sherri Yount, Connie Nehls and Connie Guthrie for their continued efforts throughout the year. In addition I wish to thank the remaining Staff of the County Auditor's office for their contributions to the on-going operation of the office.

Special acknowledgment is extended to the staff of Kennedy Cottrell Richards, LLC for their continued guidance in the preparation of the Comprehensive Annual Financial Report for Licking County.

Finally, I would like to thank the members of the Licking County Board of County Commissioners and other elected officials and department heads whose support is necessary in order for the County to conform to reporting requirements established for governmental entities. It is our goal to continue to maintain the sound financial position that Licking County has enjoyed over the years.

Respectfully,



Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

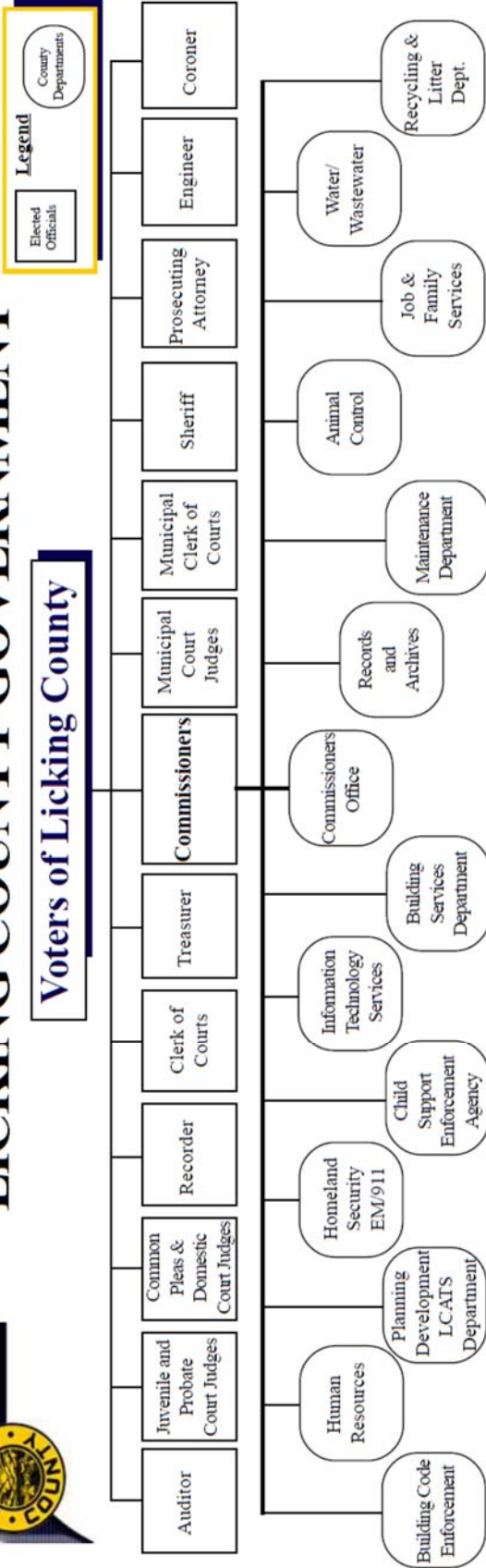
LIST OF ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2015

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Timothy E. Bubb	Commissioner	01/01/17
Duane Hayes Flowers	Commissioner	01/02/17
Rick Black	Commissioner	12/31/18
OTHER ELECTED OFFICIALS		
Michael L. Smith	Auditor	03/10/19
Olivia Clark Parkinson	Treasurer	09/03/17
William C. Lozier	Engineer	01/01/17
Gary Walters	Clerk of Courts	12/31/16
Bryan Long	Recorder	01/01/17
Randy Thorp	Sheriff	01/01/17
Kenneth W. Oswald	Prosecutor	01/01/17
Michael E Campolo	Coroner	01/01/17
COMMON PLEAS COURT		
Honorable Thomas M. Marcelain	Judge	02/08/21
Honorable David W. Branstool	Judge	12/31/18
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/20
Honorable Earl Duke Frost	Judge	12/31/16
<i>Probate/Juvenile Division</i>		
Honorable Robert H. Hoover	Judge	02/08/21
COUNTY MUNICIPAL COURT		
Honorable Michael F. Higgins	Judge	12/31/19
Honorable David N. Stansbury	Judge	12/31/17
Marcia Jean Phelps	Clerk of Courts	12/31/19



LICKING COUNTY GOVERNMENT

Voters of Licking County





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Licking County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014



Executive Director/CEO

FINANCIAL SECTION

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Developmental Disabilities, Children's Services, and Senior Citizen Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 21 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis, and schedules of net pension liabilities and pension contributions* listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and are derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling the statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

As management of Licking County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages ix-xv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$103.3 million (net position). Of this amount, approximately \$1.2 million represents unrestricted net position for Governmental Activities, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's Governmental Activities net position increased by approximately \$5.6. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by approximately \$1.1 million. This increase primarily represents the amount in which charges for services exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$53.4 million, approximately a \$3.7 million increase in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$23.3 million, or approximately 43 percent of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County included general government, public safety, public works, health, human services, conservation and recreation, economic development and assistance, and urban redevelopment and housing. The business-type activities of the County include water and wastewater operations.

The government-wide financial statements included not only the County itself (known as the primary government), but also a legally separate nonprofit organization for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 17-19 of this report.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement revenues, expenditures, and changes in fund balances for the general, public assistance, developmental disabilities, children's services, mental health levy, senior citizen levy, and permanent improvement funds, each of which are considered to be major funds. Data from all other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts annual appropriated budgets for its general, public assistance, developmental disabilities, children's services, senior citizens levy, and permanent improvement funds. A budgetary comparison statement has been provided for each to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 20-32 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and wastewater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for self-insured medical, dental and vision benefits. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provided separate information for water and wastewater operations, both of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 33-35 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains only one type of fiduciary funds. The Agency fund reports resources held by the County in a custodial capacity for individuals, private organizations or other governments.

The basic fiduciary fund financial statement can be found on page 36 of this report.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

Notes to the financial statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements begin on page 37 of this report.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. This required supplementary information can be found on pages 81-87 of this report.

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2015 and December 31, 2014:

	Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	2015	Restated 2014	2015	Restated 2014
<u>Assets</u>				
Current and Other Assets	\$ 105,406,054	\$ 103,988,101	\$ 4,935,595	\$ 4,872,314
Capital Assets, Net	75,229,302	69,726,735	20,941,511	18,964,243
Total Assets	<u>180,635,356</u>	<u>173,714,836</u>	<u>25,877,106</u>	<u>23,836,557</u>
<u>Deferred Outflows of Resources</u>				
Pension	7,348,697	4,864,236	92,712	67,972
Total Deferred Inflows of Resources	<u>7,348,697</u>	<u>4,864,236</u>	<u>92,712</u>	<u>67,972</u>
<u>Liabilities</u>				
Current and Other Liabilities	7,977,471	9,232,011	138,442	315,387
Long-Term Liabilities:				
Due Within One Year	6,669,668	6,077,543	594,945	557,711
Due in More than One Year:				
Net Pension Liability	39,101,437	38,184,125	555,408	542,863
Other Amounts	17,359,091	14,336,287	10,272,815	9,196,561
Total Liabilities	<u>71,107,667</u>	<u>67,829,966</u>	<u>11,561,610</u>	<u>10,612,522</u>
<u>Deferred Inflows of Resources</u>				
Property and Other Local Taxes	27,182,159	27,328,694	-	-
Pension	755,987	61,012	9,758	-
Total Deferred Inflows of Resources	<u>27,938,146</u>	<u>27,389,706</u>	<u>9,758</u>	<u>-</u>
<u>Net Position</u>				
Net Investment in Capital Assets	59,194,881	56,967,417	10,117,722	9,266,454
Restricted	28,535,892	28,208,353	-	-
Unrestricted	1,207,467	(1,816,370)	4,280,728	4,025,553
Total net position	<u>\$ 88,938,240</u>	<u>\$ 83,359,400</u>	<u>\$ 14,398,450</u>	<u>\$ 13,292,007</u>

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension and the net pension asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension asset/liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension asset/liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension asset/liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$116,713,655 to \$83,359,400 for governmental activities and from \$13,766,898 to \$13,292,007 for business type activities.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

Governmental Activities

Current and Other Assets remained fairly consistent with the prior year increasing \$1.4 million or 1%.

Capital Assets, Net and Net Investment in Capital Assets both increased significantly in comparison with the prior year. For the most part, these increases represent new road and bridge construction, offset by current year depreciation.

The significant decrease in Current and Other Liabilities is primarily the result of a decrease in accounts payable at year end.

The increase in Long-Term Liabilities primarily represents a new borrowing related to bridge improvements, offset by current year principal payments.

By far the largest portion of the County's Governmental Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's Governmental Activities Net Position (restricted net position) represents resources that are subject to external restrictions on how they may be used. The remaining balance of Unrestricted Net Position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of Governmental Activities Net Position.

Business-Type Activities

Capital Assets, Net increased significantly in comparison with the prior year. For the most part, this increase is primarily the result of the Jacksontown Sewer Project, offset by current year depreciation.

The increase in Long-Term Liabilities primarily represents a new borrowing related to the Jacksontown Sewer Project, offset by current year principal payments.

The increase in Net Investment in Capital Assets primarily represents the amount in which current year principal payments exceeded current year capital asset depreciation.

Similar to Governmental Activities, the largest portion of the County's Business-Type Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of Unrestricted Net Position may be used to meet the government's ongoing obligations to citizens and creditors.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

The table below provides a comparative analysis of changes in net position for 2015 and 2014:

	Change in Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	2015	Restated 2014	2015	2014
Revenues				
Program revenues:				
Charges for Services	\$ 18,134,628	\$ 18,583,646	\$ 2,900,171	\$ 2,892,803
Operating Grants and Contributions	33,769,839	35,078,054	-	-
Capital Grants and Contributions	4,766,395	1,678,374	731,412	188,248
Total program revenues	<u>56,670,862</u>	<u>55,340,074</u>	<u>3,631,583</u>	<u>3,081,051</u>
General revenues:				
Property Taxes	26,560,129	22,793,774	-	-
Sales Taxes	33,056,527	30,096,696	-	-
Intergovernmental, Unrestricted	5,653,545	5,281,477	-	-
Investment Earnings	628,792	204,702	-	-
Miscellaneous	1,510,346	1,466,641	9,858	18,371
Transfers	(3,085)	-	3,085	-
Total general revenues	<u>67,406,254</u>	<u>59,843,290</u>	<u>12,943</u>	<u>18,371</u>
Total revenues	<u>124,077,116</u>	<u>115,183,364</u>	<u>3,644,526</u>	<u>3,099,422</u>
Expenses				
Public Safety	24,942,353	24,893,853	-	-
Health	5,283,625	4,688,117	-	-
Human Services	45,130,728	44,582,192	-	-
Conservation and Recreation	412,464	352,357	-	-
Community and Economic Development	838,411	978,362	-	-
Public Works	11,470,019	8,054,505	-	-
General Government	29,693,899	28,987,493	-	-
Interest and Fiscal Charges	726,777	494,676	-	-
Water	-	-	185,121	241,314
Wastewater	-	-	2,352,962	2,408,409
Total expenses	<u>118,498,276</u>	<u>113,031,555</u>	<u>2,538,083</u>	<u>2,649,723</u>
Change in Net Position	5,578,840	2,151,809	1,106,443	449,699
Net Position, Beginning of Year, Restated	83,359,400	N/A	13,292,007	N/A
Net Position, End of Year	<u>\$ 88,938,240</u>	<u>\$ 83,359,400</u>	<u>\$ 14,398,450</u>	<u>\$ 13,292,007</u>

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$4,929,033 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$4,357,921. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$ 118,498,276	\$ 2,538,083	\$ 121,036,359
Pension expense under GASB 68	(4,297,281)	(60,640)	(4,357,921)
2015 contractually required contribution	5,249,807	63,077	5,312,884
Adjusted 2015 program expenses	119,450,802	2,540,520	121,991,322
Total 2014 program expenses under GASB 27	113,031,555	2,649,723	115,681,278
Increase in program expenses not related to pension	<u>\$ 6,419,247</u>	<u>\$ (109,203)</u>	<u>\$ 6,310,044</u>

Governmental Activities

Capital grants and contributions increased significantly in comparison with the prior year. This increase is primarily the result of \$2.9 million in capital contributions associated with bridge repairs and replacements.

Public works expense also increased significantly. This increase is primarily the result of a decrease in capital-related disbursements in comparison with the prior year.

Business-Type Activities

Capital grants and contributions increased significantly in comparison with the prior year. This increase is primarily the result of additional capital grants received for the Jacksontown sewer project.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$53.4 million, an increase of approximately \$4.0 million in comparison with the prior year. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2015 and 2014.

	Fund Balance	Restated Fund Balance	Increase
	December 31, 2015	December 31, 2014	(Decrease)
General	\$ 25,955,251	\$ 22,499,138	\$ 3,456,113
Public Assistance	2,315,681	2,544,132	(228,451)
Developmental Disabilities	6,465,115	5,767,759	697,356
Children's Services	91,389	448,074	(356,685)
Mental Health Levy	125,481	119,828	5,653
Senior Citizens Levy	1,120,929	1,207,882	(86,953)
Permanent Improvement	1,115,303	678,093	437,210
Other Governmental Funds	16,235,586	16,421,334	(185,748)
Total	<u>\$ 53,424,735</u>	<u>\$ 49,686,240</u>	<u>\$ 3,738,495</u>

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$23.3 million, while total fund balance reached approximately \$25.9 million. As a measure of General Fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 43 percent of total General Fund expenditures, while total fund balance represents 48 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$3.4 million during the current fiscal year. This increase represents the amount in which revenues (\$56.6 million) and other financing sources (\$1.2 million) exceeded expenditures (\$47.9 million) and subsidy transfers to other funds (\$6.6 million).

The fund balance of the County's Public Assistance Fund decreased by \$228,451 during the current fiscal year. This decrease represents the amount in which program expenditures (\$10.4 million) exceeded program revenues (\$9.8 million) and operating subsidies from the General Fund (\$434,949).

The fund balance of the County's Developmental Disabilities Fund increased by \$697,356 during the current fiscal year. This increase represents the amount in which program revenues (\$12.9 million) exceeded program expenditures (\$12.1 million) and transfers for debt service (\$75,338).

The fund balance of the County's Children's Services Fund decreased by \$356,685 during the current fiscal year. This decrease represents the amount in which program expenditures (\$11.5 million) exceeded program revenues (\$9.0 million) and operating subsidies from the general fund (\$2.2 million).

The fund balance of the County's Mental Health Levy Fund increased by \$5,653 during the current fiscal year. This increase represents the amount in which program revenues (\$4.3 million) exceeded program expenditures (\$4.3 million).

The fund balance of the County's Senior Citizens Levy Fund decreased by \$86,953 during the current fiscal year. This decrease represents the amount in which program expenditures (\$4.6 million) exceeded program revenues (\$4.5 million).

The fund balance of the County's Permanent Improvement Fund increased by \$437,210 during the current fiscal year. For the most part, this increase represents the amount in which note proceeds (\$3.0 million) and transfers in from the General Fund (\$949,027) exceeded capital outlays (\$3.5 million).

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

Financial Analysis of the Proprietary Funds

The net position of the County's Water Fund increased by \$104,885 during the current fiscal year. This increase represents the amount in which customer charges (\$286,921) and capital contributions (\$3,085) exceeded program expenses (\$185,121).

The net position of the County's Wastewater Fund increased by approximately \$1.0 million during the current fiscal year. This increase represents the amount in which customer charges (\$2.6 million) and federal interest subsidy revenues (\$731,412) exceeded operating expenses (\$2.3 million) and interest expense (\$99,695).

The net position of the County's Internal Service Fund decreased by approximately \$1.3 million during the year. This decrease represents the amount in which program expenses (\$14.4 million) exceeded program charges (\$13.1 million).

General Fund Budgeting Highlights

During the year, actual revenues exceeded the final budget by approximately \$3.2 million. A significant portion of this variance is the result of sales tax revenues, which were \$2.4 million more than anticipated. The variance between the County's original and final revenue estimates was insignificant.

The County's final appropriation measure exceeded the original by approximately \$1.4 million and actual budgetary expenditures were approximately \$4.4 million less the final appropriations measure. Of this variance, \$2.2 million represents money that was appropriated for capital improvements that did not take place.

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2015, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure, totaled \$75.2 million (net of accumulated depreciation), an increase of \$5.5 million in comparison with the prior year. This increase represents the amount in which current year acquisitions of approximately \$9.4 million exceeded current year depreciation (approximately \$3.5 million), net current year net disposals (\$393,721) and net transfers out (\$3,085).

The County's investment in capital assets for business-type activities as of December 31, 2015, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure totaled \$20.9 million (net of accumulated depreciation), an increase of \$2.0 million in comparison with the prior year. This increase consists of current year acquisitions of approximately \$2.6 million and net transfers in (\$3,085) offset by current year depreciation of \$668,095.

Detailed information regarding capital asset activity is included in the Note 6 to the basic financial statements.

Debt Administration

The County's governmental activities debt as of December 31, 2015, including bonds and notes, was approximately \$19.4 million, an increase of \$3.2 million in comparison with the prior year. This increase represents new notes and bonds of approximately \$9.8 million offset by principal payments made during the year of approximately \$6.6 million.

The County's business-type activities debt as of December 31, 2015 was approximately \$10.8 million, an increase of \$1.1 million in comparison with the prior year. This increase represents new loans of approximately \$1.7 million, offset by principal payments made during the year totaling \$593,158.

Detailed information regarding debt activity is included in Note 7 to the basic financial statements.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

Contacting the County's Component Units

Financial information for the Airport Authority can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional information contact Michael L. Smith, Auditor of Licking County, Administration Building, 20 South Second Street, Newark, Ohio 43055. Or e-mail at msmith@lcounty.com or telephone at (740) 670-5040.

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Airport Authority
Assets				
Pooled Cash and Investments	\$ 54,825,003	\$ 4,317,495	\$ 59,142,498	\$ 55,942
Cash and Cash Equivalents in Segregated Accounts	735,617	2,098	737,715	-
Receivables:				
Taxes	37,336,283	-	37,336,283	-
Accounts	655,350	540,454	1,195,804	-
Intergovernmental	7,818,606	-	7,818,606	13,719
Interest	105,662	-	105,662	-
Special Assessments	171,945	-	171,945	-
Loans	3,061,524	-	3,061,524	-
Inventory of Supplies, at Cost	313,508	75,548	389,056	-
Prepaid Items	284,782	-	284,782	-
Nondepreciable Capital Assets	6,858,384	4,261,672	11,120,056	200,000
Depreciable Capital assets, Net	68,370,918	16,679,839	85,050,757	755,992
Net Pension Asset	97,774	-	97,774	-
Total Assets	<u>180,635,356</u>	<u>25,877,106</u>	<u>206,512,462</u>	<u>1,025,653</u>
Deferred Outflows of Resources				
Pension	7,348,697	92,712	7,441,409	-
Total Deferred Outflows of Resources	<u>7,348,697</u>	<u>92,712</u>	<u>7,441,409</u>	<u>-</u>
Liabilities				
Accounts Payable	3,325,373	61,355	3,386,728	4,500
Accrued Wages and Benefits Payable	1,951,367	21,438	1,972,805	-
Intergovernmental Payable	1,314,167	15,308	1,329,475	-
Claims Payable	1,296,559	-	1,296,559	-
Accrued Interest Payable	90,005	40,341	130,346	-
Long-Term Liabilities:				
Due Within One Year	6,669,668	594,945	7,264,613	-
Due in More Than One Year:				
Other Amounts Due in More Than One Year	17,359,091	10,272,815	27,631,906	-
Net Pension Liability	39,101,437	555,408	39,656,845	-
Total Liabilities	<u>71,107,667</u>	<u>11,561,610</u>	<u>82,669,277</u>	<u>4,500</u>
Deferred Inflows of Resources				
Property and Other Local Taxes	27,182,159	-	27,182,159	-
Pension	755,987	9,758	765,745	-
Total Deferred Inflows of Resources	<u>27,938,146</u>	<u>9,758</u>	<u>27,947,904</u>	<u>-</u>
Net Position				
Net Investment in Capital Assets	59,194,881	10,117,722	69,312,603	955,992
Restricted for:				
Capital Projects	689,065	-	689,065	201
Debt Service	1,850,831	-	1,850,831	-
Public Safety	2,451,019	-	2,451,019	-
Health	751,614	-	751,614	-
Human Services	10,161,339	-	10,161,339	-
Conservation and Recreation	51,407	-	51,407	-
Community and Economic Development	4,095,690	-	4,095,690	-
Public Works	5,488,265	-	5,488,265	-
General Government	2,996,662	-	2,996,662	-
Unrestricted	1,207,467	4,280,728	5,488,195	64,960
Total Net Position	<u>\$ 88,938,240</u>	<u>\$ 14,398,450</u>	<u>\$ 103,336,690</u>	<u>\$ 1,021,153</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Public Safety	\$ 24,942,353	\$ 1,517,861	\$ 1,760,579	\$ -
Health	5,283,625	569,936	480,354	-
Human Services	45,130,728	1,915,341	21,895,684	-
Conservation and Recreation	412,464	-	-	-
Community and Economic Development	838,411	192,363	355,962	-
Public Works	11,470,019	597,738	7,744,729	4,766,395
General Government	29,693,899	13,330,929	1,441,178	-
Interest and Fiscal Charges	726,777	10,460	91,353	-
Total Governmental Activities	<u>118,498,276</u>	<u>18,134,628</u>	<u>33,769,839</u>	<u>4,766,395</u>
Business-Type Activities:				
Water	185,121	286,425	-	-
Wastewater	2,352,962	2,613,746	-	731,412
Total Business-type Activities	<u>2,538,083</u>	<u>2,900,171</u>	<u>-</u>	<u>731,412</u>
Total Primary Government	<u>\$ 121,036,359</u>	<u>\$ 21,034,799</u>	<u>\$ 33,769,839</u>	<u>\$ 5,497,807</u>
Component Unit:				
Airport Authority	<u>\$ 191,139</u>	<u>\$ 88,757</u>	<u>\$ -</u>	<u>\$ 229,160</u>

General Revenues:
 Property Taxes Levied for:
 General Purposes
 Special Purposes:
 Developmental Disabilities
 Children's Services
 Mental Health
 Senior Citizens
 Sales Taxes
 Special Assessments
 Intergovernmental, Unrestricted
 Investment Earnings
 Miscellaneous
 Transfers
 Total General Revenues

Change in Net Position

Net Position at Beginning of Year, Restated
 Net Position at End of Year

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Airport Authority
\$ (21,663,913)	\$ -	\$ (21,663,913)	
(4,233,335)	-	(4,233,335)	
(21,319,703)	-	(21,319,703)	
(412,464)	-	(412,464)	
(290,086)	-	(290,086)	
1,638,843	-	1,638,843	
(14,921,792)	-	(14,921,792)	
(624,964)	-	(624,964)	
<u>(61,827,414)</u>	<u>-</u>	<u>(61,827,414)</u>	
-	101,304	101,304	
-	992,196	992,196	
<u>-</u>	<u>1,093,500</u>	<u>1,093,500</u>	
<u>\$ (61,827,414)</u>	<u>\$ 1,093,500</u>	<u>\$ (60,733,914)</u>	
			<u>\$ 126,778</u>
			126,778
7,410,220	-	7,410,220	-
8,628,294	-	8,628,294	-
3,070,173	-	3,070,173	-
3,371,367	-	3,371,367	-
3,965,201	-	3,965,201	-
33,056,527	-	33,056,527	-
114,874	-	114,874	-
5,653,545	-	5,653,545	-
628,792	-	628,792	6
1,510,346	9,858	1,520,204	-
(3,085)	3,085	-	-
<u>67,406,254</u>	<u>12,943</u>	<u>67,419,197</u>	<u>6</u>
5,578,840	1,106,443	6,685,283	126,784
83,359,400	13,292,007	96,651,407	894,369
<u>\$ 88,938,240</u>	<u>\$ 14,398,450</u>	<u>\$ 103,336,690</u>	<u>\$ 1,021,153</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2015

	General	Public Assistance	Developmental Disabilities	Children's Services
Assets:				
Pooled Cash and Investments	\$ 21,572,422	\$ 2,519,594	\$ 6,573,622	\$ 920,950
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	16,616,888	-	9,559,540	3,537,375
Accounts	231,412	543	59,812	5,710
Intergovernmental	2,493,843	35,046	555,184	517,153
Interest	105,662	-	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	132,609	6,467	-	-
Prepaid Items	-	-	-	-
Due From Other Funds	65,531	468,913	-	-
Total Assets	\$ 41,218,367	\$ 3,030,563	\$ 16,748,158	\$ 4,981,188
Liabilities:				
Accounts Payable	\$ 783,683	\$ 185,560	\$ 291,199	\$ 811,246
Accrued Wages and Benefits Payable	1,158,572	328,525	165,330	-
Intergovernmental Payable	781,780	200,797	107,400	-
Compensated Absences Payable	-	-	41,171	-
Due To Other Funds	-	-	-	468,913
Total Liabilities	2,724,035	714,882	605,100	1,280,159
Deferred Inflows of Resources:				
Property and Other Local Taxes	7,422,321	-	9,129,885	3,368,867
Unavailable Revenue	5,116,760	-	548,058	240,773
Total Deferred Inflows of Resources	12,539,081	-	9,677,943	3,609,640
Fund Balances:				
Nonspendable	132,609	6,467	-	-
Restricted	-	2,309,214	6,465,115	91,389
Committed	300,000	-	-	-
Assigned	2,256,403	-	-	-
Unassigned	23,266,239	-	-	-
Total Fund Balances	25,955,251	2,315,681	6,465,115	91,389
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 41,218,367	\$ 3,030,563	\$ 16,748,158	\$ 4,981,188

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 970,352	\$ 1,491,299	\$ 12,412,961	\$ 46,461,200
-	-	-	329,417	329,417
3,464,764	4,157,716	-	-	37,336,283
-	-	-	356,742	654,219
197,401	236,881	337	3,782,761	7,818,606
-	-	-	-	105,662
-	-	-	171,945	171,945
-	-	-	3,061,524	3,061,524
-	-	-	174,432	313,508
-	-	-	135,000	135,000
-	-	-	-	534,444
<u>\$ 3,662,165</u>	<u>\$ 5,364,949</u>	<u>\$ 1,491,636</u>	<u>\$ 20,424,782</u>	<u>\$ 96,921,808</u>
\$ -	\$ -	\$ 376,333	\$ 836,811	\$ 3,284,832
-	-	-	292,197	1,944,624
-	-	-	219,640	1,309,617
-	-	-	13,918	55,089
-	-	-	65,531	534,444
-	-	376,333	1,428,097	7,128,606
3,300,494	3,960,592	-	-	27,182,159
236,190	283,428	-	2,761,099	9,186,308
<u>3,536,684</u>	<u>4,244,020</u>	<u>-</u>	<u>2,761,099</u>	<u>36,368,467</u>
-	-	-	309,432	448,508
125,481	1,120,929	689,065	15,874,747	26,675,940
-	-	140,843	51,407	492,250
-	-	285,395	-	2,541,798
-	-	-	-	23,266,239
<u>125,481</u>	<u>1,120,929</u>	<u>1,115,303</u>	<u>16,235,586</u>	<u>53,424,735</u>
<u>\$ 3,662,165</u>	<u>\$ 5,364,949</u>	<u>\$ 1,491,636</u>	<u>\$ 20,424,782</u>	<u>\$ 96,921,808</u>

See accompanying notes to the basic financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2015

Total Governmental Fund Balances	\$ 53,424,735
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	75,229,302
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	
Sales Taxes	3,406,261
Property Taxes	313,539
Special Assessments	171,945
Intergovernmental	5,112,352
Accounts Receivable	161,946
Interest Receivable	20,265
An internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	7,411,636
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension Asset	97,774
Deferred Outflows - Pension	7,321,679
Deferred Inflows - Pension	(753,036)
Net Pension Liability	(38,933,429)
Some liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in the funds:	
Accrued Interest Payable	(90,005)
Bonds Payable	(19,397,626)
Capital Lease Payable	(318,407)
Compensated Absences Payable	(4,240,691)
Net Position of Governmental Activities	\$ 88,938,240

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General	Public Assistance	Developmental Disabilities	Children's Services
Revenues:				
Sales Taxes	\$ 32,780,686	\$ -	\$ -	\$ -
Property Taxes	7,431,687	-	8,653,331	3,074,994
Intergovernmental	5,492,894	9,527,494	3,898,225	5,697,960
Investment Earnings	606,260	-	-	-
Licenses and Permits	10,037	-	-	-
Fines and Forfeitures	136,389	-	-	-
Special Assessments	-	-	-	-
Charges for Services	8,793,075	-	-	-
Miscellaneous	1,396,433	233,151	359,165	207,805
Total Revenues	56,647,461	9,760,645	12,910,721	8,980,759
Expenditures:				
Current:				
Public Safety	22,405,427	-	-	-
Health	449,889	-	-	-
Human Services	3,123,737	10,427,271	12,138,027	11,537,444
Conservation and Recreation	412,464	-	-	-
Community and Economic Development	175,000	-	-	-
Public Works	-	-	-	-
General Government	21,287,359	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	12,500	-	-	-
Interest and Fiscal Charges	-	-	-	-
Bond Issuance Costs	30,801	-	-	-
Total Expenditures	47,897,177	10,427,271	12,138,027	11,537,444
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,750,284	(666,626)	772,694	(2,556,685)
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Issuance of Debt	1,185,000	-	-	-
Premium on Issued Debt	23,607	-	-	-
Discount on Issued Debt	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers In	3,716	434,949	-	2,200,000
Transfers Out	(6,575,424)	-	(75,338)	-
Total Other Financing Sources (Uses)	(5,363,101)	434,949	(75,338)	2,200,000
Net Change in Fund Balances	3,387,183	(231,677)	697,356	(356,685)
Fund Balance, Beginning of Year, Restated	22,499,138	2,544,132	5,767,759	448,074
Increase (Decrease) in Inventory	68,930	3,226	-	-
Fund Balance, End of Year	\$ 25,955,251	\$ 2,315,681	\$ 6,465,115	\$ 91,389

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 32,780,686
3,380,956	3,976,707	-	-	26,517,675
447,231	536,960	15,851	15,238,433	40,855,048
-	-	-	2,267	608,527
-	-	-	652,766	662,803
-	-	-	613,007	749,396
-	-	-	168,798	168,798
-	-	-	6,471,467	15,264,542
456,342	-	-	510,441	3,163,337
<u>4,284,529</u>	<u>4,513,667</u>	<u>15,851</u>	<u>23,657,179</u>	<u>120,770,812</u>
-	-	-	2,615,389	25,020,816
4,278,876	-	-	546,284	5,275,049
-	4,600,620	-	3,051,934	44,879,033
-	-	-	-	412,464
-	-	-	619,915	794,915
-	-	-	10,135,501	10,135,501
-	-	-	8,189,611	29,476,970
-	-	3,527,668	277,802	3,805,470
-	-	-	5,510,914	5,523,414
-	-	-	467,265	467,265
-	-	-	137,752	168,553
<u>4,278,876</u>	<u>4,600,620</u>	<u>3,527,668</u>	<u>31,552,367</u>	<u>125,959,450</u>
5,653	(86,953)	(3,511,817)	(7,895,188)	(5,188,638)
-	-	-	177,260	177,260
-	-	3,000,000	5,640,542	9,825,542
-	-	-	105,611	129,218
-	-	-	(15,305)	(15,305)
-	-	-	(1,239,945)	(1,239,945)
-	-	949,027	3,110,140	6,697,832
-	-	-	(47,070)	(6,697,832)
-	-	<u>3,949,027</u>	<u>7,731,233</u>	<u>8,876,770</u>
5,653	(86,953)	437,210	(163,955)	3,688,132
119,828	1,207,882	678,093	16,421,334	49,686,240
-	-	-	(21,793)	50,363
<u>\$ 125,481</u>	<u>\$ 1,120,929</u>	<u>\$ 1,115,303</u>	<u>\$ 16,235,586</u>	<u>\$ 53,424,735</u>

See accompanying notes to the basic financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Net Change in Fund Balances - Total Governmental Funds	\$ 3,688,132
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
	Capital Outlays 9,413,521
	Depreciation (3,514,148)
Loss on disposal of Capital Assets is not recorded in the Governmental funds but is recorded in the Statement of Activity.	(393,721)
Transfers of Capital Assets between Governmental and Business type activities are not recorded in the governmental funds but are recorded in the Statement of Activities.	(3,085)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
	Sales Taxes 275,841
	Property Taxes (72,420)
	Charges for Services (309,017)
	Intergovernmental Grants 482,731
	Special Assessments (53,924)
	Investment Earnings 20,265
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	5,222,529
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(4,278,938)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
	Issuance of Bonds (9,825,542)
	Inception of Capital Lease (177,260)
	Principal Repayment 5,523,414
	Payment to Refunded Bond Escrow Agent 1,239,945
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
	Change in Inventory 50,363
	Interest Expense (90,959)
	Compensated Absences (286,033)
The internal service fund is used to charge the cost of self-insurance and risk management to individual funds. The net revenue is reported with governmental activities	<u>(1,332,854)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 5,578,840</u></u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 30,000,000	\$ 30,000,000	\$ 32,404,738	\$ 2,404,738
Property Taxes	7,388,387	7,388,387	7,418,309	29,922
Intergovernmental	5,584,364	5,584,364	5,515,402	(68,962)
Investment Earnings	263,350	263,350	531,953	268,603
Licenses and Permits	11,800	11,800	9,737	(2,063)
Fines and Forfeitures	156,000	156,000	138,342	(17,658)
Charges for Services	6,751,050	6,842,585	7,222,653	380,068
Miscellaneous	1,228,315	1,228,315	1,455,118	226,803
Total Revenues	51,383,266	51,474,801	54,696,252	3,221,451
Expenditures:				
Current:				
Public Safety	23,971,647	24,088,726	23,458,510	630,216
Health	449,920	449,920	449,889	31
Human Services	3,483,750	3,483,750	3,134,408	349,342
Conservation and Recreation	412,556	412,556	412,556	-
Community and Economic Development	175,000	175,000	175,000	-
General Government	23,375,466	24,663,247	21,196,471	3,466,776
Debt service:				
Principal Retirement	12,500	12,500	12,500	-
Bond Issuance Costs	30,801	30,801	30,801	-
Total Expenditures	51,911,640	53,316,500	48,870,135	4,446,365
Excess (Deficiency) of Revenues Over (Under) Expenditures	(528,374)	(1,841,699)	5,826,117	7,667,816
Other Financing Sources (Uses):				
Issuance of Debt	-	1,777,806	1,185,000	(592,806)
Premium on Issued Debt	-	-	23,607	23,607
Advances In	-	-	11,000	11,000
Advances Out	(25,531)	(25,531)	(25,531)	-
Transfers In	116,734	116,734	3,716	(113,018)
Transfers Out	(6,512,034)	(6,168,265)	(6,165,924)	2,341
Total Other Financing Sources (Uses)	(6,420,831)	(4,299,256)	(4,968,132)	(668,876)
Net Change in Fund Balances	(6,949,205)	(6,140,955)	857,985	6,998,940
Fund Balance, Beginning of Year	12,634,718	12,634,718	12,634,718	-
Prior Year Encumbrances Appropriated	2,422,819	2,422,819	2,422,819	-
Fund Balance, End of Year	\$ 8,108,332	\$ 8,916,582	\$ 15,915,522	\$ 6,998,940

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 10,021,850	\$ 10,021,850	\$ 9,974,911	\$ (46,939)
Miscellaneous	-	17,440	232,822	215,382
Total Revenues	<u>10,021,850</u>	<u>10,039,290</u>	<u>10,207,733</u>	<u>168,443</u>
Expenditures:				
Current:				
Human Services	11,417,199	11,434,639	10,215,615	1,219,024
Total Expenditures	<u>11,417,199</u>	<u>11,434,639</u>	<u>10,215,615</u>	<u>1,219,024</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,395,349)	(1,395,349)	(7,882)	1,387,467
Other Financing Sources (Uses):				
Transfers In	50,855	50,855	434,949	384,094
Total Other Financing Sources (Uses)	<u>50,855</u>	<u>50,855</u>	<u>434,949</u>	<u>384,094</u>
Net Change in Fund Balances	(1,344,494)	(1,344,494)	427,067	1,771,561
Fund Balance, Beginning of Year	1,447,758	1,447,758	1,447,758	-
Prior Year Encumbrances Appropriated	278,724	278,724	278,724	-
Fund Balance, End of Year	<u>\$ 381,988</u>	<u>\$ 381,988</u>	<u>\$ 2,153,549</u>	<u>\$ 1,771,561</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 6,421,379	\$ 9,052,019	\$ 8,638,685	\$ (413,334)
Intergovernmental	4,582,399	3,185,791	4,177,145	991,354
Miscellaneous	19,500	804,161	376,388	(427,773)
Total Revenues	<u>11,023,278</u>	<u>13,041,971</u>	<u>13,192,218</u>	<u>150,247</u>
Expenditures:				
Current:				
Human Services	560,272	13,515,487	12,666,231	849,256
Total Expenditures	<u>560,272</u>	<u>13,515,487</u>	<u>12,666,231</u>	<u>849,256</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,463,006	(473,516)	525,987	999,503
Other Financing Sources (Uses):				
Transfers Out	-	(75,338)	(75,338)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(75,338)</u>	<u>(75,338)</u>	<u>-</u>
Net Change in Fund Balances	10,463,006	(548,854)	450,649	999,503
Fund Balance, Beginning of Year	5,076,274	5,076,274	5,076,274	-
Prior Year Encumbrances Appropriated	560,272	560,272	560,272	-
Fund Balance, End of Year	<u>\$ 16,099,552</u>	<u>\$ 5,087,692</u>	<u>\$ 6,087,195</u>	<u>\$ 999,503</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN'S SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,080,182	\$ 3,080,182	\$ 3,054,697	\$ (25,485)
Intergovernmental	5,648,187	5,648,187	5,684,558	36,371
Miscellaneous	-	-	206,007	206,007
Total Revenues	8,728,369	8,728,369	8,945,262	216,893
Expenditures:				
Current:				
Human Services	10,464,791	12,793,543	12,535,196	258,347
Total Expenditures	10,464,791	12,793,543	12,535,196	258,347
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,736,422)	(4,065,174)	(3,589,934)	475,240
Other Financing Sources (Uses):				
Transfers In	1,173,500	1,887,339	2,200,000	312,661
Total Other Financing Sources (Uses)	1,173,500	1,887,339	2,200,000	312,661
Net Change in Fund Balances	(562,922)	(2,177,835)	(1,389,934)	787,901
Fund Balance, Beginning of Year	2,101,178	2,101,178	2,101,178	-
Prior Year Encumbrances Appropriated	104,691	104,691	104,691	-
Fund Balance, End of Year	\$ 1,642,947	\$ 28,034	\$ 815,935	\$ 787,901

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
SENIOR CITIZEN LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 4,007,446	\$ 4,007,446	\$ 3,969,923	\$ (37,523)
Intergovernmental	536,960	536,960	536,960	-
Total Revenues	<u>4,544,406</u>	<u>4,544,406</u>	<u>4,506,883</u>	<u>(37,523)</u>
Expenditures:				
Current:				
Human Services	4,604,425	4,604,425	4,600,620	3,805
Total Expenditures	<u>4,604,425</u>	<u>4,604,425</u>	<u>4,600,620</u>	<u>3,805</u>
Net Change in Fund Balances	(60,019)	(60,019)	(93,737)	(33,718)
Fund Balance, Beginning of Year	1,064,089	1,064,089	1,064,089	-
Fund Balance, End of Year	<u>\$ 1,004,070</u>	<u>\$ 1,004,070</u>	<u>\$ 970,352</u>	<u>\$ (33,718)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 AS OF DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Assets				
Current Assets:				
Pooled Cash and Investments	\$ 778,969	\$ 3,538,526	\$ 4,317,495	\$ 8,363,803
Cash and Cash Equivalents With Fiscal Agent	-	2,098	2,098	406,200
Receivables:				
Accounts	28,540	511,914	540,454	1,131
Materials and Supplies Inventory	37,774	37,774	75,548	-
Prepaid Items	-	-	-	149,782
Total Current Assets	845,283	4,090,312	4,935,595	8,920,916
Noncurrent Assets:				
Nondepreciable Capital Assets	6,328	4,255,344	4,261,672	-
Depreciable Capital assets, Net	533,777	16,146,062	16,679,839	-
Total Noncurrent Assets	540,105	20,401,406	20,941,511	-
Total Assets	1,385,388	24,491,718	25,877,106	8,920,916
Deferred Outflows of Resources				
Pension	-	92,712	92,712	27,018
Total Deferred Outflows of Resources	-	92,712	92,712	27,018
Liabilities				
Current Liabilities				
Accounts Payable	9,736	51,619	61,355	40,541
Accrued Wages and Benefits	-	21,438	21,438	6,743
Intergovernmental Payable	-	15,308	15,308	4,550
Claims Payable	-	-	-	1,296,559
Compensated Absences Payable	-	11,399	11,399	3,599
Accrued Interest Payable	-	40,341	40,341	-
OPWC Loan Payable	-	33,356	33,356	-
OWDA Loan Payable	-	550,190	550,190	-
Total Current Liabilities	9,736	723,651	733,387	1,351,992
Long-Term Liabilities:				
Compensated Absences Payable	-	32,572	32,572	13,347
OPWC Loan Payable	-	1,120,424	1,120,424	-
OWDA Loan Payable	-	9,119,819	9,119,819	-
Net Pension Liability	-	555,408	555,408	168,008
Total Long-Term Liabilities	-	10,828,223	10,828,223	181,355
Total Liabilities	9,736	11,551,874	11,561,610	1,533,347
Deferred Inflows of Resources				
Pension	-	9,758	9,758	2,951
Total Deferred Inflows of Resources	-	9,758	9,758	2,951
Net Position				
Net Investment in Capital Assets	540,105	9,577,617	10,117,722	-
Unrestricted	835,547	3,445,181	4,280,728	7,411,636
Total Net Position	\$ 1,375,652	\$ 13,022,798	\$ 14,398,450	\$ 7,411,636

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Operating Revenues:				
Charges for Services	\$ 286,425	\$ 2,613,746	\$ 2,900,171	\$ 13,082,882
Miscellaneous	496	9,362	9,858	-
Total Operating Revenues	<u>286,921</u>	<u>2,623,108</u>	<u>2,910,029</u>	<u>13,082,882</u>
Operating Expenses:				
Personal Services	43,521	766,662	810,183	455,906
Contractual Services	114,174	766,484	880,658	2,417,814
Materials and Supplies	791	55,608	56,399	450
Depreciation	26,635	641,460	668,095	-
Health Insurance Claims	-	-	-	11,460,905
Miscellaneous	-	23,053	23,053	80,661
Total Operating Expenses	<u>185,121</u>	<u>2,253,267</u>	<u>2,438,388</u>	<u>14,415,736</u>
Operating Income (Loss)	<u>101,800</u>	<u>369,841</u>	<u>471,641</u>	<u>(1,332,854)</u>
Nonoperating Revenues (Expenses):				
Interest and Fiscal Charges	-	(99,695)	(99,695)	-
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>(99,695)</u>	<u>(99,695)</u>	<u>-</u>
Income (Loss) Before Capital Contributions	101,800	270,146	371,946	(1,332,854)
Capital Contributions	<u>3,085</u>	<u>731,412</u>	<u>734,497</u>	<u>-</u>
Change in Net Position	104,885	1,001,558	1,106,443	(1,332,854)
Net Position, Beginning of Year, Restated	1,270,767	12,021,240	13,292,007	8,744,490
Net Position, End of Year	<u>\$ 1,375,652</u>	<u>\$ 13,022,798</u>	<u>\$ 14,398,450</u>	<u>\$ 7,411,636</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 286,498	\$ 2,635,853	\$ 2,922,351	\$ 13,081,760
Cash Received from Other Operating Sources	496	9,362	9,858	-
Cash Payments to Employees for Services	(43,521)	(775,533)	(819,054)	(457,375)
Cash Payments to Suppliers for Goods and Services	(119,666)	(885,044)	(1,004,710)	(2,443,468)
Cash Payments for Claims	-	-	-	(11,839,817)
Net Cash Flows from Operating Activities	<u>123,807</u>	<u>984,638</u>	<u>1,108,445</u>	<u>(1,658,900)</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds of Construction Bonds	-	1,719,158	1,719,158	-
Payments for Capital Acquisitions	-	(2,785,173)	(2,785,173)	-
Principal Payments	-	(593,158)	(593,158)	-
Interest Paid	-	(102,459)	(102,459)	-
Intergovernmental	-	731,412	731,412	-
Net Cash Flows from Capital and Related Financing	<u>-</u>	<u>(1,030,220)</u>	<u>(1,030,220)</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	123,807	(45,582)	78,225	(1,658,900)
Cash and Cash Equivalents at Beginning of Year	655,162	3,586,206	4,241,368	10,428,903
Cash and Cash Equivalents at End of Year	<u>\$ 778,969</u>	<u>\$ 3,540,624</u>	<u>\$ 4,319,593</u>	<u>\$ 8,770,003</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	101,800	\$ 369,841	\$ 471,641	\$ (1,332,854)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Depreciation Expense	26,635	641,460	668,095	-
(Increase)/Decrease Assets:				
Accounts Receivable	73	22,107	22,180	(1,122)
Materials and Supplies Inventory	(3,618)	(3,618)	(7,236)	-
Prepaid Items	-	-	-	29,413
Increase in Deferred Outflows of Resources - Pension	-	(24,740)	(24,740)	(16,345)
Increase/(Decrease) Liabilities:				
Accounts Payable	(1,083)	(36,281)	(37,364)	35,932
Accrued Wages	-	3,564	3,564	231
Compensated Absences Payable	-	(12,512)	(12,512)	(747)
Intergovernmental Payable	-	2,514	2,514	(1,242)
Claims Payable	-	-	-	(378,912)
Net Pension Liability	-	12,545	12,545	3,795
Increase in Deferred Inflows of Resources - Pension	-	9,758	9,758	2,951
Total Adjustments	<u>22,007</u>	<u>614,797</u>	<u>636,804</u>	<u>(326,046)</u>
Net Cash Flows from Operating Activities	<u>\$ 123,807</u>	<u>\$ 984,638</u>	<u>\$ 1,108,445</u>	<u>\$ (1,658,900)</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2015

	<u>Agency Funds</u>
Assets	
Pooled Cash and Investments	\$ 33,903,160
Cash and Cash Equivalents in Segregated Accounts	2,275,311
Receivables:	
Taxes	211,965,663
Intergovernmental	5,863,914
Special Assesments	6,628,896
Accounts	52,839
Total Assets	<u>260,689,783</u>
Liabilities	
Due to Other Governments	234,385,994
Undistributed Monies	25,858,216
Accounts Payable	445,573
Total Liabilities	<u>\$ 260,689,783</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

Licking County, Ohio (the County), was created in 1808. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations include the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge. Although these other elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County.

The accompanying basic financial statements present the County and its component unit, an entity for which the County is considered to be financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. The County (the primary government) has one component unit, the Licking County Regional Airport Authority due to the potential that the Authority will provide a financial benefit to or impose a financial burden on the County.

Discretely Presented Component Unit – The County's component unit is discretely presented in the government-wide financial statements.

Licking County Regional Airport Authority – The Licking County Regional Airport Authority (the Airport) operates under a separate board that consists of nine members. The nine board members are appointed by the Licking County Commissioners. The County issued debt for the construction of hangars, which is retired from County general fund revenues and the Airport's revenues. The Airport rents the airport facilities to Aviation Works, Inc., a private company that operates the Airport. The Airport generates revenue from rent and grants applied for in the Airport's name. The Airport operates on a calendar year basis. Separately issued financial statements can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

The County is associated with certain organizations, which are defined as Joint Ventures, Jointly Governed Organizations, and Related Organizations. These organizations are presented in Notes 14 through 16 to the basic financial statements.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental funds and internal service funds, while the business-type activities incorporate data from the enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the County has one discretely presented component unit. While not considered to be a major component unit, it is nevertheless shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between the County's water and wastewater functions to other departments of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each category governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

General Fund – The general fund is the County's primary operating account. This fund is used to account for all financial resources of the County, except those accounted for in another fund.

Public Assistance Fund – This fund is used to account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Developmental Disabilities Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants. Expenses would include operating the Starlight School, providing supported living for the mentally retarded and the developmentally disabled, and provide direct care workers, house modification, rent and food.

Children's Services Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants restricted for children's services, including foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Mental Health Levy Fund – This fund is used to account for the proceeds of a one mill tax levy restricted for alcohol, drug addiction and mental health services. (This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary statement is presented.)

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Senior Citizen Levy Fund – This fund is used to account for revenue from a levy that is restricted for aging programs and elderly social organizations in the County.

Permanent Improvement Fund – This fund is used to account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements.

The County reports the following major enterprise funds:

Water Fund – To account for the operation of the County's water system.

Wastewater Fund – To account for the operation of the County's sanitary sewer system.

Additionally, the County reports the following fund types:

Internal Service Fund – is used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. The County's internal service fund accounts for self insured employee medical, dental and vision benefits.

Agency Funds – are used to hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County on behalf of other taxing districts located within the County. The County's agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as interfund receivable/payable, due to/from other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the presentation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e. governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e. the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and similar revenues are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current period are all considered to susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting for reporting assets and liabilities.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The accounting policies of the discretely presented component units are consistent with those of the County. The following is a summary of the more significant policies:

F. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund and Mental Health Levy Fund (special revenue funds) were not budgeted because these funds only exist on a GAAP basis. The primary level of budget control within a fund is at the object level by department by function (i.e., public safety, public works, general government, debt service). Budgetary modifications may only be made through resolution of the County Commissioners.

1. Tax Budget A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2015.

3. Appropriations A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During the current fiscal year, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual" for the General Fund and major special revenue funds, except the Mental Health Levy Fund, are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Lapsing of Appropriations At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

H. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (repurchase agreements and certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices.

The County invests funds in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2015.

I. Inventories and Prepaid Items

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

J. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life threshold in excess of three years. Donated capital assets are recorded at fair market value at the date received.

General capital asset values were determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing current market costs back to the estimated year of acquisition.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed, if significant.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Machinery and Equipment	3 - 15
Buildings and Improvements	30 - 50
Infrastructure	7 - 100

K. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statement.

In general, governmental fund payables and accrued liabilities that once incurred, are paid in a timely manner and in full from current financial resources, and are reported as obligations of the funds. However, claims and judgments, compensated absences and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds are recognized as a liability on the fund financial statements when due.

Long-term liabilities are being repaid from the following funds:

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund Water Fund
Special Assessment Bonds	Special Assessment Debt Fund
Capital Lease Payable	Motor Vehicle and Gasoline Tax Fund
OWDA Loan	Wastewater Fund
OPWC Loan	Wastewater Fund
Compensated Absences	General Fund Dog and Kennel Fund Public Assistance Fund Motor Vehicle and Gasoline Tax Fund Board of Developmental Disabilities Fund Child Support Enforcement Fund Litter Control Fund Certificate of Title Fund Community Based Facility Fund Delinquent Tax Collection Fund Wastewater Fund Self Insurance Fund

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

In accordance with GASB Statement No. 16, "*Accounting for Compensated Absences*," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

For governmental funds, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide Statement of Net Position, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account.

Compensated absences are expensed in the proprietary funds when earned. The related liability is reported within the fund.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension. The deferred outflows of resources related to pension are explained in Note 11.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources, represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance year 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, grants and entitlements, and other miscellaneous revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 11)

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Net Position and Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

O. Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

Restricted – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority. For the County, these constraints consist of resolutions passed by the Board of County Commissioners. Committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned – Assigned fund balance consists of amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The Board of County Commissioners through resolution, authorizes the County Auditor to assign fund balance. The Board of County Commissioners may also assign fund balance to cover a gap between estimated revenue and appropriations in the subsequent years' appropriated budget.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

P. Revenues and Expenditures/Expenses

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, wastewater, and self-insurance funds are charges to customers and funds for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2015.

R. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

S. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis: revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

A reconciliation of the results of operations for 2015 from the GAAP basis to the budgetary basis for the General Fund and Major Special Revenue Funds, except the Mental Health Levy Fund, is shown below:

	Net Change in Fund Balances				
	General Fund	Public Assistance	Developmental Disabilities	Children's Services	Senior Citizen Levy
Budget Basis	\$ 857,985	\$ 427,067	\$ 450,649	\$ (1,389,934)	\$ (93,737)
Revenue Accruals	341,577	(447,088)	(281,497)	35,497	6,784
Expenditure Accruals	59,763	(577,701)	41,777	892,737	-
Encumbrances	1,775,712	366,045	486,427	105,015	-
Transfers and Advances	(394,969)	-	-	-	-
Certificate of Title	670,008	-	-	-	-
Recorder's Equipment	77,107	-	-	-	-
GAAP Basis	\$ 3,387,183	\$ (231,677)	\$ 697,356	\$ (356,685)	\$ (86,953)

This space intentionally left blank.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE 3 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Public Assistance	Developmental Disabilities	Children's Services	Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:									
Prepaid Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000
Supplies Inventory	132,609	6,467	-	-	-	-	-	174,432	313,508
Total Nonspendable	132,609	6,467	-	-	-	-	-	309,432	448,508
Restricted:									
Public Safety	-	-	-	-	-	-	-	2,441,391	2,441,391
Health	-	-	-	-	-	-	-	399,384	399,384
Human Service	-	2,309,214	6,465,115	91,389	125,481	1,120,929	-	571,172	10,683,300
Community and Economic Development	-	-	-	-	-	-	-	4,135,135	4,135,135
Public Works	-	-	-	-	-	-	-	3,400,583	3,400,583
General Government	-	-	-	-	-	-	-	3,012,479	3,012,479
Debt Retirement	-	-	-	-	-	-	-	1,914,603	1,914,603
Capital Acquisition and Improvement	-	-	-	-	-	-	689,065	-	689,065
Total Restricted	-	2,309,214	6,465,115	91,389	125,481	1,120,929	689,065	15,874,747	26,675,940
Committed:									
Payroll	300,000	-	-	-	-	-	-	-	300,000
Parks and Recreation	-	-	-	-	-	-	-	51,407	51,407
Capital Projects	-	-	-	-	-	-	140,843	-	140,843
Total Committed	300,000	-	-	-	-	-	140,843	51,407	492,250
Assigned:									
Other Purposes	1,018,978	-	-	-	-	-	-	-	1,018,978
Future Appropriations	1,237,425	-	-	-	-	-	-	-	1,237,425
Capital Projects	-	-	-	-	-	-	285,395	-	285,395
Total Assigned	2,256,403	-	-	-	-	-	285,395	-	2,541,798
Unassigned (Deficit):									
	23,266,239	-	-	-	-	-	-	-	23,266,239
Total Fund Balances	\$ 25,955,251	\$ 2,315,681	\$ 6,465,115	\$ 91,389	\$ 125,481	\$ 1,120,929	\$ 1,115,303	\$ 16,235,586	\$ 53,424,735

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 – DEPOSITS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed in the financial statements as "Pooled Cash and Investments." Ohio law requires the classification of funds held by the County into three categories:

Category 1 consists of "active" funds - those funds required to be kept in "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- No-load money market funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- Bonds and other obligations of the State of Ohio; and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. Protection of County deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation, or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions. The County’s policy is to deposit funds with banking institutions which collateralize public monies in accordance with the Ohio Revised Code.

At year end the carrying amount of the County’s deposits was \$66,042,007 and the bank balance was \$68,102,201. Of the County’s bank balance, \$56,458,749 was covered by FDIC. The remaining balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution’s trust department or agent, but not in the County’s name.

The County also had \$18,384 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

At year end, the carrying amount of the Licking County Regional Airport Authority’s (component unit) deposits was \$55,942, and the bank balance was the same. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2015 amounted to \$606,260, which includes \$444,081 assigned from other County funds.

B. Investments

The County's investments at December 31, 2015 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)	
			less than 1	1 - 5
STAR Ohio	\$ 500,000	AAAm	\$ 500,000	\$ -
FFCB Bonds	3,730,005	AA+	-	3,730,005
FHLB Bonds	7,641,285	AA+	-	7,641,285
FHLM Bonds	11,980,067	AA+	2,000,600	9,979,467
FNMA Bonds	6,011,720	AA+	-	6,011,720
Money Market Fund	135,216	NR	135,216	-
Total Investments	<u>\$ 29,998,293</u>		<u>\$ 2,635,816</u>	<u>\$ 27,362,477</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The County has no policy that limits investment purchases beyond the requirements of the Ohio Revised Code.

Investment Credit Risk – The County has no investment policy that limits its investment choices other than the limitation of State statute for “interim” funds described previously.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer.

Custodial Credit Risk – The County’s balance of investments are held by the trust department of its banking institution in the County’s name. The County has no policy on custodial credit risk and is governed by Ohio Revised Code as described under Deposits.

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2015 were levied after October 1, 2014 on assessed values as of January 1, 2014, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2013. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes to the taxing districts their portion of the taxes collected in June and December for taxes payable in the first and second halves of the year, respectively.

The full tax rate to the County for the year ended December 31, 2015, was \$8.00 per \$1,000 of assessed value. The 2015 assessed value is \$3,905,560,830. This amount constitutes \$3,688,529,590 in real property assessed value and \$217,031,240 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County’s share is .80% (8.00 mills) of assessed value.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 5 – TAXES (Continued)

B. Permissive Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. An additional one-half of one percent was adopted in both 1978 and 2006. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner’s certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

C. Taxes Receivable

A breakout of the County’s taxes receivables is presented below.

Property Tax Receivable - Current	\$ 28,199,800
Property Tax Receivable - Delinquent	313,539
Sales Tax Receivable	<u>8,822,944</u>
Total Receivable	<u><u>\$ 37,336,283</u></u>

This space intentionally left blank.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 6 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2015:

Class	December 31, 2014	Additions	Deductions	Transfers	December 31, 2015
Nondepreciable Capital Assets					
Land	\$ 6,858,384	\$ -	\$ -	\$ -	\$ 6,858,384
Total Nondepreciable Assets	6,858,384	-	-	-	6,858,384
Depreciable Capital Assets					
Building and Improvements	28,770,967	10,737	-	-	28,781,704
Machinery and Equipment	14,358,424	2,365,617	(274,738)	(10,284)	16,439,019
Infrastructure - Roads and Bridges	59,096,106	7,037,167	(3,525,835)	-	62,607,438
Total Depreciable Assets	102,225,497	9,413,521	(3,800,573)	(10,284)	107,828,161
Less accumulated depreciation					
Building and Improvements	(9,891,213)	(573,879)	-	-	(10,465,092)
Machinery and Equipment	(12,379,944)	(1,237,250)	264,263	7,199	(13,345,732)
Infrastructure - Roads and Bridges	(17,085,989)	(1,703,019)	3,142,589	-	(15,646,419)
Total accumulated depreciation	(39,357,146)	(3,514,148)	3,406,852	7,199	(39,457,243)
Depreciable Capital Assets, Net of accumulated depreciation	62,868,351	5,899,373	(393,721)	(3,085)	68,370,918
Total Capital Assets, Net	\$ 69,726,735	\$ 5,899,373	\$ (393,721)	\$ (3,085)	\$ 75,229,302

Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 557,573
Health	42,681
Human Services	83,061
Public Works	2,097,358
General Government	733,475
Total depreciation expense	\$ 3,514,148

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 6 - CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2015:

Class	December 31, 2014	Additions	Deductions	Transfers	December 31, 2015
Nondepreciable Capital Assets					
Land	\$ 144,478	\$ -	\$ -	\$ -	\$ 144,478
Construction in Progress	2,753,389	2,529,255	-	(1,165,450)	4,117,194
Total Nondepreciable Assets	2,897,867	2,529,255	-	(1,165,450)	4,261,672
Depreciable Capital Assets					
Building and Improvements	19,731,853	-	-	1,165,450	20,897,303
Machinery and Equipment	3,235,229	113,023	-	10,284	3,358,536
Infrastructure	4,774,655	-	-	-	4,774,655
Total Depreciable Assets	27,741,737	113,023	-	1,175,734	29,030,494
Less accumulated depreciation					
Building and Improvements	(6,743,106)	(409,171)	-	-	(7,152,277)
Machinery and Equipment	(1,584,852)	(192,310)	-	(7,199)	(1,784,361)
Infrastructure	(3,347,403)	(66,614)	-	-	(3,414,017)
Total accumulated depreciation	(11,675,361)	(668,095)	-	(7,199)	(12,350,655)
Depreciable Capital Assets, Net of accumulated depreciation	16,066,376	(555,072)	-	1,168,535	16,679,839
Total Capital Assets, Net	\$ 18,964,243	\$ 1,974,183	\$ -	\$ 3,085	\$ 20,941,511

This space intentionally left blank.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 7 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2015 are indicated below:

	Maturity Date	Interest Rate	December 31, 2014	Additions	Reductions	December 31, 2015	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1998 Airport Hanger	2018	5.200%	\$ 105,000	\$ -	\$ (25,000)	\$ 80,000	\$ 25,000
2006 Juvenile Detention Facility	2025	3.50% - 4.100%	1,005,000	-	(1,005,000)	-	-
2006 Building Improvement	2015	3.50% - 4.000%	20,000	-	(20,000)	-	-
2011 Refunding - DD Building	2024	1.00% - 3.800%	220,000	-	(70,000)	150,000	75,000
2011 Refunding - Domestic Relations Court	2024	1.00% - 3.800%	2,215,000	-	(215,000)	2,000,000	215,000
2011 Refunding - Jail Improvement	2024	1.00% - 3.800%	1,920,000	-	(165,000)	1,755,000	165,000
2011 Air Quality - Series A	2021	1.600%	1,810,063	-	(256,527)	1,553,536	264,787
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	-
2012 Air Quality - Series A	2022	1.000%	1,035,356	-	(120,672)	914,684	123,073
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2013 Emergency Communication Center	2023	0.000%	500,000	-	(12,500)	487,500	50,000
2015 Various Purpose - Improvement Bonds	2019	1.00% - 2.00%	-	1,185,000	(200,000)	985,000	240,000
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	-	980,000	(20,000)	960,000	90,000
2015 Equipment Acquisition Bonds	2021	3.700%	-	100,542	-	100,542	15,017
2015 County Road Improvement Bonds	2033	1.00% - 3.625%	-	3,000,000	(65,000)	2,935,000	130,000
Total General Obligation Bonds			<u>11,747,671</u>	<u>5,265,542</u>	<u>(2,174,699)</u>	<u>14,838,514</u>	<u>1,392,877</u>
Special Assessment Bonds:							
2000 Jardin Manor Water	2016	5.980%	21,791	-	(10,579)	11,212	11,212
2003 Maple Bay	2018	5.700%	10,536	-	(2,636)	7,900	2,633
2005 Jardin Manor Sewer	2025	5.600%	250,000	-	(250,000)	-	-
2015 Various Purpose - Refunding Bonds	2025	1.00% - 3.00%	-	260,000	(20,000)	240,000	25,000
Total Special Assessment Bonds			<u>282,327</u>	<u>260,000</u>	<u>(283,215)</u>	<u>259,112</u>	<u>38,845</u>
(with governmental commitment)							
Etna Parkway Improvement Bond Anticipation Notes			2,875,000	-	(2,875,000)	-	-
Bridge Improvement Bond Anticipation Notes			1,300,000	4,300,000	(1,300,000)	4,300,000	4,300,000
Net Pension Liability:							
OPERS			37,854,338	874,761	-	38,729,099	-
STRS			329,787	42,551	-	372,338	-
Capital Lease Payable			211,647	177,260	(70,500)	318,407	68,643
Compensated Absences			3,997,185	4,312,726	(3,997,185)	4,312,726	869,303
Total Governmental Activities			<u>58,597,955</u>	<u>15,232,840</u>	<u>(10,700,599)</u>	<u>63,130,196</u>	<u>6,669,668</u>
Business-Type Activities:							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	8,010,236	-	(525,076)	7,485,160	541,954
2012 Treatment Plant Upgrade	2042	2.000%	295,452	-	(3,937)	291,515	8,236
2014 Jacksontown Sewers	2035	0.000%	1,130,614	799,815	(37,095)	1,893,334	-
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	261,487	-	(27,050)	234,437	18,034
2015 Jacksontown Sewers	2046	0.000%	-	919,343	-	919,343	15,322
Net Pension Liability:							
OPERS			542,863	12,545	-	555,408	-
Compensated Absences			56,483	43,971	(56,483)	43,971	11,399
Total Business-Type Activities			<u>10,297,135</u>	<u>1,775,674</u>	<u>(649,641)</u>	<u>11,423,168</u>	<u>594,945</u>
Total Long-Term Debt			<u>\$ 68,895,090</u>	<u>\$ 17,008,514</u>	<u>\$ (11,350,240)</u>	<u>\$ 74,553,364</u>	<u>\$ 7,264,613</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 7 - LONG-TERM DEBT (Continued)

The County pays obligations related to employee compensation from the fund benefitting from their service.

The principal amount of the County's special assessment debt outstanding at December 31, 2015 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$63,772 in the Special Assessment Debt Service Fund at December 31, 2015 is restricted for the retirement of outstanding special assessment bonds.

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2015 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2016	\$1,392,877	\$445,781	\$38,845	\$6,346
2017	1,424,704	416,028	27,634	5,275
2018	1,386,599	382,872	22,633	4,750
2019	1,378,849	348,350	20,000	4,200
2020	1,196,460	313,688	20,000	3,800
2021-2025	5,067,876	1,019,351	130,000	10,850
2026-2030	2,371,149	310,052	0	0
2031-2033	620,000	45,494	0	0
Totals	\$14,838,514	\$3,281,616	\$259,112	\$35,221

Years	Business-Type Activities			
	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2016	\$550,190	\$79,290	\$33,356	\$0
2017	555,789	73,691	48,679	0
2018	561,446	68,034	48,679	0
2019	567,160	62,320	48,677	0
2020	572,934	56,546	48,679	0
2021-2025	2,953,391	194,008	243,392	0
2026-2030	1,866,789	49,702	207,324	0
2031-2035	57,783	12,345	153,224	0
2036-2040	63,829	6,299	153,224	0
2041-2045	27,364	687	153,224	0
2046	0	0	15,322	0
Totals	\$7,776,675	\$602,922	\$1,153,780	\$0

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 7 - LONG-TERM DEBT (Continued)

During 2014, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund the Jacksontown sewer project. The loan amount was \$2,807,239. As of December 31, 2015, the County had drawn down \$1,893,334. Since the loan was not completed at December 31, 2015, this amount was excluded for the future debt service schedule presented above.

B. Conduit Debt

From time to time, the County has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from bonds. Ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The aggregate principal amount payable for the Revenue Bonds could not be determined; however, their original issue amounts totaled \$40,000,000.

C. Loans

2008 Buckeye Lake Wastewater Treatment Plant - In 2008, the County entered into an agreement with the OWDA, as administrator for the U.S. Environmental Protection Agency (EPA), for the County to receive a loan for improvements at the Buckeye Lake Wastewater Treatment Plant. The interest rate on the loan is 1%, per annum and is payable from wastewater collection and treatment charges.

2011 Air Quality - In 2011, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the general obligation debt service fund.

2012 Air Quality - In 2012, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the general obligation debt service fund.

2013 Emergency Communication Center - In 2013, the County entered into an agreement with the Director of Development of the State of Ohio for the County to receive a loan for emergency communication center project. The loan is payable from the general obligation debt service fund.

2014 Jacksontown Sewers - In 2014, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund the Jacksontown sewer project. The interest rate on the loan is 0% and the loan matures on July 1, 2035. The loan is payable from the wastewater fund.

2015 Jacksontown Sewers - In 2015, the County entered into a loan arrangement with the Ohio Public Works Commission (OPWC) to fund the Jacksontown sewer project. The interest rate on the loan is 0% and the loan matures January 1, 2016. The loan is payable from the wastewater fund.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 8 - CAPITAL LEASES

The County has financed the acquisition of a Gradall through a capital lease. The original cost of the equipment, totaling \$283,757, and the related liability are reported on the Government – Wide Statement of Net Position.

The County has financed the acquisition of a Kobelco excavator through a capital lease. The original cost of the equipment, totaling \$177,260, and the related liability are reported on the Government – Wide Statement of Net Position.

Future minimum lease payments under the capital leases are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2016	\$68,644	\$9,251
2017	70,769	7,126
2018	72,942	4,953
2019	75,184	2,711
2020	30,868	840
Totals	<u>\$318,407</u>	<u>\$24,881</u>

NOTE 9 – LOANS RECEIVABLE

Details of the changes in housing and economic development loans receivable of the County for the year ended December 31, 2015 are indicated below:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
\$ 3,106,413	\$ 85,813	\$ (130,702)	\$ 3,061,524

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 10 – INTERFUND ACTIVITY

The following balances at December 31, 2015 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ 3,716	\$ 6,575,424
Public Assistance Fund	434,949	-
Developmental Disabilities	-	75,338
Children's Services Fund	2,200,000	-
Permanent Improvement Fund	949,027	-
Other Governmental Funds	3,110,140	47,070
Total Governmental Funds	<u>6,697,832</u>	<u>6,697,832</u>

Transfers are used to move revenues from the funds that statute or budget requires to collect them to the funds that statute or budget requires to expend them; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; to return money to the fund from which it was originally provided once a project is completed; and to transfer capital assets.

The composition of interfund balances as of December 31, 2015, is as follows:

Interfund Receivable/Payable	Receivable	Payable
General Fund	\$65,531	\$0
Public Assistance Fund	\$468,913	\$0
Children's Services Fund	\$0	\$468,913
Other Governmental Funds	0	\$65,531
Totals	<u>\$534,444</u>	<u>\$534,444</u>

All balances will be paid back or forgiven in 2016.

This space intentionally left blank.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2015 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	12.0 %
 2015 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$5,292,972 for 2015. Of this amount, \$725,643 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

Plan Description - District licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS’ fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2015, plan members were required to contribute 12 percent of their annual covered salary. The District was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2015 contribution rates were equal to the statutory maximum rates.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

The County’s contractually required contribution to STRS was \$19,912 for fiscal year 2015. Of this amount, \$1,457 is reported as an intergovernmental payable.

Pension Assets, Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension asset and net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset and net pension liability was determined by an actuarial valuation as of that date. STRS total pension liability was measured as of June 30, 2015, and was determined by rolling forward the total pension liability as of July 1, 2014, to June 30, 2015. The County’s proportion of the net pension asset and net pension liability was based on the County’s share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	OPERS Law Enforcement	STRS	Total
Proportionate Share of the Net Pension (Asset)/Liability	\$31,352,272	(\$97,774)	\$7,932,235	\$372,338	\$39,559,071
Proportion of the Net Pension Liability/(Asset)	0.259945%	0.2539420%	0.0657670%	0.00134724%	
Pension Expense	\$3,423,059	\$64,971	\$866,047	\$3,844	\$4,357,921

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	OPERS Law Enforcement	STRS	Total
Deferred Outflows of Resources					
Net difference between projected and actual earnings on pension plan investments	\$1,672,862	\$5,968	\$423,240	\$35,679	\$2,137,749
County contributions subsequent to the measurement date					5,303,660
Total Deferred Outflows of Resources	<u>\$1,672,862</u>	<u>\$5,968</u>	<u>\$423,240</u>	<u>\$35,679</u>	<u>\$7,441,409</u>
Deferred Inflows of Resources					
Differences between expected and actual experience	<u>\$550,797</u>	<u>\$29,835</u>	<u>\$139,354</u>	<u>\$45,759</u>	<u>\$765,745</u>

\$5,303,660 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as pension expense in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	OPERS Law Enforcement	STRS	Total
2016	\$ 164,076	\$ (2,056)	\$ 41,512	\$ (6,134)	\$ 197,398
2017	164,076	(2,056)	41,512	(6,134)	197,398
2018	375,699	(2,056)	95,052	(6,135)	462,560
2019	418,214	(2,056)	105,810	8,323	530,291
2020	-	(3,548)	-	-	(3,548)
Thereafter	-	(12,095)	-	-	(12,095)
Total	<u>\$ 1,122,065</u>	<u>\$ (23,867)</u>	<u>\$ 283,886</u>	<u>\$ (10,080)</u>	<u>\$ 1,372,004</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled male mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five-year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension (asset)/liability			
Traditional Plan	\$57,679,196	\$31,352,272	\$9,178,658
Combined Plan	\$12,697	(\$97,774)	(\$185,378)
Law Enforcement	\$14,593,040	\$7,932,235	\$2,322,233

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS’ investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	10 Year Expected Nominal Rate of Return
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the District's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$517,205	\$372,338	\$249,831

Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose Social Security or the appropriate System. As of December 31, 2015, none have elected Social Security.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 12 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (“OPERS”)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0% of earnable salary, and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

The County's contributions for health care to the OPERS for the years ending December 31, 2015, 2014, and 2013 were \$722,646, \$673,982 and \$338,701, respectively, for employees of the County and \$118,894, \$122,706 and \$60,289, respectively, for law enforcement officers. The full amount has been contributed for 2014 and 2013. 95 percent has been contributed for 2015 with the remainder being reported as a fund liability.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the transition period.

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio, a cost sharing, multiple-employer public employee retirement system.

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2015, 2014, and 2013 were \$0, \$1,392, and \$1,383, respectively; which were equal to the required contributions for each year.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - RISK MANAGEMENT

A. Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries and natural disasters.

County Risk Sharing Authority Incorporated - The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contribution necessary for the specified insurance coverage provided by CORSA.

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Errors and Omissions	1,000,000
Property	166,130,718
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

The continued existence of CORSA is dependent upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2015, the County contributed \$449,347. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - RISK MANAGEMENT (Continued)

B. Shared Risk Pool

County Commissioners Association of Ohio Workers' Compensation Group Rating Plan - The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool and operates the worker's compensation group plan for counties.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the participants. The worker's compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its worker's compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by participation in the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Worker's Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - RISK MANAGEMENT (Continued)

C. Self-Insurance

The County has established a medical, dental, and vision self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$1,296,559 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability in 2014 and 2015 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2014	\$767,553	\$13,682,838	(\$12,774,920)	\$1,675,471
2015	1,675,471	11,460,905	(11,839,817)	1,296,559

NOTE 14 – JOINT VENTURES

Mental Health & Recovery for Licking and Knox Counties Board (MHRLK) - The function of the MHRLK Board is to assess needs, plan, monitor, fund and evaluate the services of the community based mental health and substance abuse program. Participants are residents of Licking and Knox counties. The Board provides no direct services, but contracts for their delivery. The Board is managed by eighteen members: seven appointed by the commissioners of Licking County, three appointed by the commissioners of Knox County (proportionate to population), and eight appointed by the director of the Ohio Department of Mental Health and Addiction Services. Each participating county's influence is limited to the number of members each appoints to the Board. The Board exercises total control of the budgeting, appropriation, contracting and management.

The Board's revenue consists of two, one mill district-wide tax levies and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as an agency fund. The County does not have an equity interest or an ongoing financial responsibility in the Board and the Board has no outstanding debt. Continued existence of the multi-County Board's organization is dependent on both Counties continued participation. State of Ohio law defines how Joint County Boards may exist, function, and operate. In 2015, the County contributed \$4,278,876, which represents proceeds from the Licking County tax levy. Complete financial statements can be obtained from the Mental Health and Recovery for Licking and Knox Counties, Newark, Ohio.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS

A. Coshocton-Fairfield-Licking-Perry Solid Waste District

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District (the "District"), which is a jointly governed organization of the four-named counties. The purpose of the District is to make disposal of waste in the four-county area more comprehensive in terms of recycling, incinerating, and land filling. The District was created in 1989, as required by the Ohio Revised Code.

The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through three groups. A twelve member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2015 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 676 Price Road, Newark, Ohio 43055.

B. Licking County Cluster

The Licking County Cluster (the "Cluster") is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Cluster include representatives of the Licking County Juvenile Court, Newark City Board of Education, Licking County Board of Education, Licking County Board of Developmental Disabilities, Mental Health & Recovery for Licking and Knox Counties Board, Licking County Health Department, Licking County Job & Family Services/Children Services Division, and Behavioral Health Partners. Of these agencies, four are agencies included as part of the Primary Government. The operations of the Cluster are decided by an Advisory Committee which consists of a representative from each agency. No debt is currently outstanding. The Cluster is not dependent upon the continued participation of the County and the County does not maintain an equity interest.

C. Multi-County Juvenile Rehabilitation Facility

The Multi-County Juvenile Rehabilitation Facility is a jointly governed organization. Participants are Licking, Muskingum, Coshocton, Knox, Delaware, Perry, and Morgan counties. The organization's purpose is to construct a multi-county juvenile rehabilitation facility in Perry County. The organization is governed by an advisory board consisting of the juvenile judge from each member county. The Perry County Juvenile Court judge has the authority to appoint a principal administrative officer (Director) with approval being made by the Board. The Board exercises total control, including budgeting, appropriating, contracting, and designating management. Perry County is the fiscal agent. The organization's revenues consist of state grants. Continued existence of the organization is not dependent on the County's continued participation and no equity interest exists. Complete financial information can be obtained from the Perry County Auditor's office.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

D. Licking County Area Transportation Study (LCATS) Metropolitan Planning Organization (MPO)

The Licking County Area Transportation Study (LCATS) was created as a result of the Intermodal Surface Transportation Efficiency Act of 1991 and the Clean Air Act of 1990. The main goal of LCATS is to utilize those Federal funds that are available to the County to produce the most efficient transportation system possible. The MPO has no outstanding debt. Complete financial statements can be obtained from the LCATS, 20 South Second Street, Newark, Ohio 43055.

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County contributed \$10,528 to the Port Authority in 2015. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self-supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

F. Licking County Children and Families First Council

The Licking County Children and Families First Council (the "Council") is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Mental Health & Recovery for Licking and Knox Counties Board, Director of the Licking County Health Department, Director of the Licking County Job & Family Services, Superintendent of the Licking County Board of Developmental Disabilities, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a Licking County Juvenile Court administrator, a representative of the Licking County Commissioners Office, 2 non-profit representatives (the Director of Mental Health America and the Director of Pathways), the County Head Start Coordinator, and at least three individuals representing the interests of families of the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2015, the County contributed \$17,000 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 16 - RELATED ORGANIZATION

Licking County Park District - The County Probate Judge is responsible for appointing the three-member board of the Licking County Park District. Removal of the members requires due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The District is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 17 - RELATED PARTY TRANSACTIONS

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2015, these contributions totaled \$20,000.

NOTE 18 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

NOTE 19 – NEW PRONOUNCEMENTS

GASB Statement No. 72, “Fair Value Measurement and Application.” This Statement addresses accounting and financial reporting issues related to fair value measurements. The requirements of this statement are effective for financial statements for reporting periods beginning after June 15, 2015.

GASB Statement No. 75, “Financial Reporting for Postemployment Benefits Other Than Pensions.” The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). The requirements of this statement are effective for financial statements for reporting periods beginning after June 15, 2017.

NOTE 20 – SUBSEQUENT EVENT

On May 4, 2016, the County issued \$5,310,000 in various purpose bonds for the purpose of renovating the Licking County Courthouse, renovating the County’s Child Support Enforcement Agency (CSEA) building, and courthouse improvements and refunding \$2,300,000 of the County’s Bridge Improvement bond anticipation notes.

On May 24, 2016, the County rolled over the bridge improvement notes. The new amount is \$2,000,000. In addition, the County also issued an additional \$4,300,000 in bridge improvement bond anticipation notes and \$1,000,000 in CSEA building renovation notes. In total, the County issued \$7,300,000 in bond anticipation notes on May 24, 2016.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 21 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

In addition, the Bike Path Repair Fund, which was a component of the Permanent Improvement Fund in 2014, was reclassified to an agency fund.

The implementation of these pronouncements and this reclassification had the following effect on net position as reported December 31, 2014:

	Governmental Activities	Business-Type Activities	Wastewater	Total Enterprise	Self Insurance
Net position December 31, 2014	\$116,792,810	\$13,766,898	\$12,496,131	\$13,766,898	\$8,888,142
Adjustments:					
Net Pension Asset	26,646	-	-	-	-
Net Pension Liability	(38,184,125)	(542,863)	(542,863)	(542,863)	(164,213)
Deferred Outflows of Resources:					
Difference Between Expected and Actual Experience	3,175	-	-	-	-
Payments Subsequent to Measurement Date	4,861,061	67,972	67,972	67,972	20,561
Deferred Inflows of Resources:					
Net Difference Between Projected and Actual					
Earnings on Pension Plan Investments	(61,012)	-	-	-	-
Fund Reclassification	(79,155)	-	-	-	-
Restated Net Position December 31, 2014	\$83,359,400	\$13,292,007	\$12,021,240	\$13,292,007	\$8,744,490
	Permanent Improvement Fund	Total Governmental Funds			
Fund Balance December 31, 2014	\$757,248	\$49,765,395			
Adjustments:					
Fund Reclassification	(79,155)	(79,155)			
Restated Fund Balance December 31, 2014	\$678,093	\$49,686,240			

THIS PAGE INTENTIONALLY LEFT BLANK

REQUIRED SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION (ASSET)/LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

LAST TWO YEARS (1)

	2014	2013
County's Proportion of the Net Pension (Asset)/Liability		
Traditional Plan	0.259945%	0.259945%
Combined Plan	0.253942%	0.253942%
County's Proportionate Share of the Net Pension (Asset)/Liability		
Traditional Plan	\$ 31,352,272	\$ 30,644,129
Combined Plan	\$ (97,774)	\$ (26,646)
County's Covered-Employee Payroll	\$ 32,910,108	\$ 33,884,646
County's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered-Employee Payroll	94.97%	90.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability		
Traditional Plan	86.45%	86.36%
Combined Plan	114.83%	104.56%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date, which is the prior year-end.

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION (ASSET)/LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - LAW ENFORCEMENT**

LAST TWO YEARS (1)

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.06576700%	0.06576700%
County's Proportionate Share of the Net Pension Liability	\$ 7,932,235	\$ 7,753,072
County's Covered-Employee Payroll	\$ 6,029,627	\$ 6,034,333
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	131.55%	128.48%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date, which is the prior year-end.

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION (ASSET)/LIABILITY
STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

LAST THREE YEARS (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00134724%	0.00135584%	0.00135584%
County's Proportionate Share of the Net Pension Liability	\$ 372,338	\$ 329,787	\$ 392,840
County's Covered-Employee Payroll	\$ 142,229	\$ 139,231	\$ 138,162
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	261.79%	236.86%	284.33%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date, which is the prior year-end.

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

LAST THREE YEARS (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 4,335,877	\$ 3,949,213	\$ 4,405,004
Contributions in relation to the contractually required contribution	<u>\$ 4,335,877</u>	<u>\$ 3,949,213</u>	<u>\$ 4,405,004</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 36,132,308	\$ 32,910,108	\$ 33,884,646
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%

(1) Information prior to 2013 is not available.

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - LAW ENFORCEMENT**

LAST THREE YEARS (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 957,095	\$ 970,770	\$ 1,031,871
Contributions in relation to the contractually required contribution	<u>\$ 957,095</u>	<u>\$ 970,770</u>	<u>\$ 1,031,871</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 5,944,689	\$ 6,029,627	\$ 6,034,333
Contributions as a percentage of covered-employee payroll	16.10%	16.10%	17.10%

(1) Information prior to 2013 is not available.

LICKING COUNTY, OHIO

**SCHEDULE OF COUNTY CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$ 19,912	\$ 18,100	\$ 17,961	\$ 17,660
Contributions in relation to the contractually required contribution	<u>\$ 19,912</u>	<u>\$ 18,100</u>	<u>\$ 17,961</u>	<u>\$ 17,660</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 142,229	\$ 139,231	\$ 138,162	\$ 135,846
Contributions as a percentage of covered-employee payroll	14.00%	13.00%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 20,025	\$ 46,400	\$ 45,577	\$ 43,818	\$ 59,438	\$ 56,354
<u>\$ 20,025</u>	<u>\$ 46,400</u>	<u>\$ 45,577</u>	<u>\$ 43,818</u>	<u>\$ 59,438</u>	<u>\$ 56,354</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 154,038	\$ 356,923	\$ 350,592	\$ 337,062	\$ 457,215	\$ 433,492
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

THIS PAGE INTENTIONALLY LEFT BLANK

SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County maintains the following nonmajor special revenue funds:

Dog and Kennel Fund

This fund accounts for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

Real Estate Assessment Fund

This fund accounts for state-mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Motor Vehicle and Gas Tax Fund

This fund accounts for revenues derived from motor vehicle licenses and gasoline taxes. Expenditures in this fund are restricted by State law to County road and bridge repair/improvement programs.

Adult Probation Fund

This fund accounts for revenue derived from court fines and grants that are expended to operate the adult probation department of the Municipal Court and Common Pleas Court.

Planning Fund

This fund accounts for revenues derived from grants and County matching funds for the purpose of aiding community development projects.

Litter Control and Recycling Fund

This fund accounts for revenues from grants and the Coshocton-Fairfield-Licking-Perry Solid Waste District to be used for grant administration, education, awareness, and litter collection.

Child Support Enforcement Fund

This fund accounts for revenues from grants and service fees restricted for use by the County's Child Support Enforcement Agency.

Indigent Guardianship Fund

This fund accounts for revenues and expenditures associated with the establishment, maintenance, or termination of a guardianship for an indigent ward.

Legal Research Fund

This fund accounts for fees collected by the courts to be used for procuring and maintaining computer systems for all of the courts.

Computer Replacement Fund

This fund accounts for fees collected by the courts to computerize the court system.

Certificate of Title Fund

This fund accounts for revenues from fees retained by the Clerk of Courts to be used to pay costs incurred by the Clerk of Courts while processing titles. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

County Recorder Equipment Fund

This fund accounts for the portion of County recorder fees to be used for the operation of the County Recorder's Office. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

Concealed Handgun Licensing Fund

This fund accounts for fees collected to offset the costs associated with the issuance of concealed carry licenses.

Sheriff Grants Fund

This fund accounts for state and federal grants monies restricted for public safety activities.

Local Delinquency Prevention Fund

This fund accounts for state grant monies restricted to a program designed to prevent youth delinquency.

Juvenile Indigent Alcohol Treatment Fund

This fund accounts for revenue from fines to be used for the payment of fees for an alcohol and drug addiction treatment program for juvenile traffic offenders.

Prosecutor Legal Services Fund

This fund accounts for fees received for services provided by the County prosecutor to the West Licking Fire District.

Community Based Facility Fund

This fund accounts for revenue from the Ohio Department of Rehabilitation and Correction to fund the planning process of a community based correction facility for third and fourth degree property offenders.

Emergency Planning Fund

This fund accounts for grants received for the operation of the County's Disaster Services Department.

Granville South Sanitary Sewer Fund

This fund accounts for federal grant money received in the County's name and used for a sewer study.

Southwest Licking Watershed Fund

This fund accounts for special assessment revenue to be used to pay engineering costs associated with installing water and sewer lines.

Johnstown-Monroe Sewer Fund

This fund accounts for revenue received from a special assessment and federal funds for the construction of the Johnstown-Monroe Sewer System access.

Conduct of Business Fund

This fund accounts for an additional dollar fee from marriage licenses to be spent for probate costs.

Buildings and Flood Plain Fund

This fund accounts for federal grant monies to be used to relocate residents out of the flood plain.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Domestic Violence Fund

This fund accounts for a ten-dollar fee collected from each marriage license issued. These funds are to be expended on financial assistance on shelters for victims of domestic violence.

County Court Special Projects Fund

This fund accounts for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court for more efficient operation.

Indigent Counsel Fees Fund

This fund accounts for monies received from various County subdivisions and is used to pay for their indigent counsel fees.

Coroners Laboratory Fund

This fund accounts for charges for services to be used for the operation of the Coroner's Laboratory.

Delinquent Tax Collection Fund

This fund accounts for revenues received by the Prosecutor and Treasurer from delinquent real estate tax and assessment collections.

Law Enforcement Fund

This fund accounts for grant revenues and monies obtained through fines distributed to the County from drug related offenses or the sale and/or seizure of contraband, and is used to subsidize the County's law enforcement efforts.

Open Space and Recreation Fund

This fund accounts for revenues and expenditures related to dedicating and developing land for open space, park, and recreation purposes.

Commissary Fund

This fund accounts for revenues generated through the Sheriff's Department from sales within the Commissary. The County does not legally adopt a budget for this fund, therefore, no budgetary schedule is presented.

911 Wireless Funding Fund

This fund accounts for grant funds to be used for the upgrade of County 911 services.

Department of Youth Services Fund

This fund accounts for grant monies received from the State Department of Youth Services and used for youth work programs, juvenile delinquent prevention and other related activities.

Transit Board Fund

This fund accounts for bus fare and grant revenues and related expenditures associated with providing a transportation system for the residents of the County.

Ditch Maintenance Fund

This fund accounts for special assessment revenues used to maintain County ditches.

Homeland Security Grant Fund

This fund accounts for state and federal grant monies to be used for equipment, planning and training for emergency responders.

**LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Law Library Resources Fund

This fund accounts for fines and forfeitures to be used for operation of the Law Library Resources Board.

Domestic Court Special Projects Fund

This fund accounts for a court-ordered fee to be used to offset costs of the domestic court.

Mediation Institutionalization Grant Fund

This fund accounts for grant monies and fines and forfeitures to assist in mediations through the common pleas court.

NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds other than those financed by proprietary funds.

General Obligation Debt Fund

This fund accounts for resources used for the retirement of principal and interest on the County's general obligation bonded debt.

Special Assessment Debt Fund

This fund accounts for special assessment revenues used for the retirement of principal and interest on the County's special assessment debt.

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2015

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:			
Pooled Cash and Investments	\$ 10,498,358	\$ 1,914,603	\$ 12,412,961
Cash and Cash Equivalents in Segregated Accounts	329,417	-	329,417
Receivables:			
Accounts	356,742	-	356,742
Intergovernmental	3,782,761	-	3,782,761
Special Assesments	5,308	166,637	171,945
Loans	3,061,524	-	3,061,524
Inventory of Supplies, at Cost	174,432	-	174,432
Prepaid Items	135,000	-	135,000
Total Assets	<u><u>\$ 18,343,542</u></u>	<u><u>\$ 2,081,240</u></u>	<u><u>\$ 20,424,782</u></u>
Liabilities:			
Accounts Payable	\$ 836,811	\$ -	\$ 836,811
Accrued Wages and Benefits Payable	292,197	-	292,197
Intergovernmental Payable	219,640	-	219,640
Compensated Absences Payable	13,918	-	13,918
Due To Other Funds	65,531	-	65,531
Total Liabilities	<u><u>1,428,097</u></u>	<u><u>-</u></u>	<u><u>1,428,097</u></u>
Deferred Inflows of Resources:			
Unavailable Revenue	2,594,462	166,637	2,761,099
Total Deferred Inflows of Resources	<u><u>2,594,462</u></u>	<u><u>166,637</u></u>	<u><u>2,761,099</u></u>
Fund Balances:			
Nonspendable	309,432	-	309,432
Restricted	13,960,144	1,914,603	15,874,747
Committed	51,407	-	51,407
Total Fund Balances	<u><u>14,320,983</u></u>	<u><u>1,914,603</u></u>	<u><u>16,235,586</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 18,343,542</u></u>	<u><u>\$ 2,081,240</u></u>	<u><u>\$ 20,424,782</u></u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Intergovernmental	\$ 15,147,080	\$ 91,353	\$ 15,238,433
Investment Earnings	2,267	-	2,267
Licenses and Permits	652,766	-	652,766
Fines and Forfeitures	613,007	-	613,007
Special Assessments	132,506	36,292	168,798
Charges for Services	6,471,467	-	6,471,467
Miscellaneous	499,981	10,460	510,441
Total Revenues	<u>23,519,074</u>	<u>138,105</u>	<u>23,657,179</u>
Expenditures:			
Current:			
Public Safety	2,615,389	-	2,615,389
Health	546,284	-	546,284
Human Services	3,051,934	-	3,051,934
Community and Economic Development	619,915	-	619,915
Public Works	10,135,501	-	10,135,501
General Government	8,189,611	-	8,189,611
Capital Outlay	277,802	-	277,802
Debt service:			
Principal Retirement	70,500	5,440,414	5,510,914
Interest and Fiscal Charges	7,395	459,870	467,265
Bond Issuance Costs	-	137,752	137,752
Total Expenditures	<u>25,514,331</u>	<u>6,038,036</u>	<u>31,552,367</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,995,257)	(5,899,931)	(7,895,188)
Other Financing Sources (Uses):			
Proceeds from Inception of Capital Lease	177,260	-	177,260
Issuance of Debt	100,542	5,540,000	5,640,542
Premium on Issued Debt	-	105,611	105,611
Discount on Issued Debt	-	(15,305)	(15,305)
Payment to Refunded Bond Escrow Agent	-	(1,239,945)	(1,239,945)
Transfers In	1,436,803	1,673,337	3,110,140
Transfers Out	(47,070)	-	(47,070)
Total Other Financing Sources (Uses)	<u>1,667,535</u>	<u>6,063,698</u>	<u>7,731,233</u>
Net Change in Fund Balances	(327,722)	163,767	(163,955)
Fund Balance at Beginning of Year	14,670,498	1,750,836	16,421,334
Increase (Decrease) in Inventory	(21,793)	-	(21,793)
Fund Balance at End of Year	<u>\$ 14,320,983</u>	<u>\$ 1,914,603</u>	<u>\$ 16,235,586</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2015

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Assets:				
Pooled Cash and Investments	\$ 417,020	\$ 1,115,953	\$ 1,672,763	\$ 279,310
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	10,212	5,000	18,704	3,426
Intergovernmental	-	-	3,549,300	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	163,591	-
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 427,232</u>	<u>\$ 1,120,953</u>	<u>\$ 5,404,358</u>	<u>\$ 282,736</u>
Liabilities:				
Accounts Payable	\$ 10,402	\$ 147,801	\$ 62,947	\$ 10,145
Accrued Wages and Benefits Payable	9,837	35,197	100,768	10,425
Intergovernmental Payable	7,609	28,248	76,903	7,189
Compensated Absences Payable	-	-	13,918	-
Due To Other Funds	-	-	-	40,000
Total Liabilities	<u>27,848</u>	<u>211,246</u>	<u>254,536</u>	<u>67,759</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	5,000	2,445,402	-
Total Deferred Inflows of Resources	<u>-</u>	<u>5,000</u>	<u>2,445,402</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	163,591	-
Restricted	399,384	904,707	2,540,829	214,977
Committed	-	-	-	-
Total Fund Balances	<u>399,384</u>	<u>904,707</u>	<u>2,704,420</u>	<u>214,977</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 427,232</u>	<u>\$ 1,120,953</u>	<u>\$ 5,404,358</u>	<u>\$ 282,736</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 1,094,688	\$ 207,582	\$ 662,199	\$ 21,690	\$ 301,516	\$ 78,820
297	-	-	-	-	-
200	-	59,579	1,010	11,061	1,793
90,226	-	4,795	-	-	-
-	-	-	-	-	-
3,061,524	-	-	-	-	-
-	5,152	5,689	-	-	-
-	-	-	-	-	-
<u>\$ 4,246,935</u>	<u>\$ 212,734</u>	<u>\$ 732,262</u>	<u>\$ 22,700</u>	<u>\$ 312,577</u>	<u>\$ 80,613</u>
\$ 94,350	\$ 84,144	\$ 38,693	\$ 379	\$ 402	\$ -
10,473	5,768	67,428	-	-	-
6,977	4,014	51,534	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>111,800</u>	<u>93,926</u>	<u>157,655</u>	<u>379</u>	<u>402</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	5,152	5,689	-	-	-
4,135,135	113,656	568,918	22,321	312,175	80,613
-	-	-	-	-	-
<u>4,135,135</u>	<u>118,808</u>	<u>574,607</u>	<u>22,321</u>	<u>312,175</u>	<u>80,613</u>
<u>\$ 4,246,935</u>	<u>\$ 212,734</u>	<u>\$ 732,262</u>	<u>\$ 22,700</u>	<u>\$ 312,577</u>	<u>\$ 80,613</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2015

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Pooled Cash and Investments	\$ 110,694	\$ 187,454	\$ 646	\$ 12,304
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	1,695	-	-	-
Intergovernmental	-	-	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 112,389	\$ 187,454	\$ 646	\$ 12,304
Liabilities:				
Accounts Payable	\$ 5,977	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	2,557	14,240	-	-
Intergovernmental Payable	1,446	8,737	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	25,531	-	-
Total Liabilities	9,980	48,508	-	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	102,409	138,946	646	12,304
Committed	-	-	-	-
Total Fund Balances	102,409	138,946	646	12,304
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 112,389	\$ 187,454	\$ 646	\$ 12,304

Prosecutor Legal Services	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
\$ 3,140	\$ -	\$ 78,858	\$ 42,155	\$ 23	\$ 60,329
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,140</u>	<u>\$ -</u>	<u>\$ 78,858</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>
\$ -	\$ -	\$ 80	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	80	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,140	-	78,778	42,155	23	60,329
-	-	-	-	-	-
<u>3,140</u>	<u>-</u>	<u>78,778</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>
<u>\$ 3,140</u>	<u>\$ -</u>	<u>\$ 78,858</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2015

	Conduct of Business	Building and Flood Plain	Domestic Violence	County Court Special Projects
Assets:				
Pooled Cash and Investments	\$ 6,791	\$ 16,805	\$ 23,289	\$ 378,031
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	64	-	2,254	4,514
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 6,855	\$ 16,805	\$ 25,543	\$ 382,545
Liabilities:				
Accounts Payable	-	-	23,289	16,539
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	-	-	23,289	16,539
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	6,855	16,805	2,254	366,006
Committed	-	-	-	-
Total Fund Balances	6,855	16,805	2,254	366,006
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,855	\$ 16,805	\$ 25,543	\$ 382,545

<u>Indigent Counsel Fees</u>	<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement</u>	<u>Open Space and Recreation</u>	<u>Commissary</u>
\$ 21,533	\$ 199,791	\$ 664,602	\$ 206,982	\$ 51,407	\$ -
-	-	-	264,090	-	65,030
-	-	621	2,514	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 21,533</u>	<u>\$ 199,791</u>	<u>\$ 665,223</u>	<u>\$ 473,586</u>	<u>\$ 51,407</u>	<u>\$ 65,030</u>
\$ -	\$ 21,469	\$ 1,422	\$ -	\$ -	\$ -
-	-	8,843	-	-	-
-	-	5,999	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	21,469	16,264	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,533	178,322	648,959	473,586	-	65,030
-	-	-	-	51,407	-
<u>21,533</u>	<u>178,322</u>	<u>648,959</u>	<u>473,586</u>	<u>51,407</u>	<u>65,030</u>
<u>\$ 21,533</u>	<u>\$ 199,791</u>	<u>\$ 665,223</u>	<u>\$ 473,586</u>	<u>\$ 51,407</u>	<u>\$ 65,030</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2015

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Assets:				
Pooled Cash and Investments	\$ 490,595	\$ 700,482	\$ 365,224	\$ 643,591
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	232,663	-
Intergovernmental	-	-	138,440	-
Special Assesments	-	-	-	5,308
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	135,000	-	-	-
Total Assets	\$ 625,595	\$ 700,482	\$ 736,327	\$ 648,899
Liabilities:				
Accounts Payable	\$ 13,072	\$ 2,886	\$ 255,183	\$ -
Accrued Wages and Benefits Payable	-	12,997	12,891	-
Intergovernmental Payable	-	8,665	11,588	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	13,072	24,548	279,662	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	138,752	5,308
Total Deferred Inflows of Resources	-	-	138,752	5,308
Fund Balances:				
Nonspendable	135,000	-	-	-
Restricted	477,523	675,934	317,913	643,591
Committed	-	-	-	-
Total Fund Balances	612,523	675,934	317,913	643,591
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 625,595	\$ 700,482	\$ 736,327	\$ 648,899

Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 228,944	\$ 41,286	\$ 111,826	\$ 35	\$ 10,498,358
-	-	-	-	329,417
-	-	1,432	-	356,742
-	-	-	-	3,782,761
-	-	-	-	5,308
-	-	-	-	3,061,524
-	-	-	-	174,432
-	-	-	-	135,000
<u>\$ 228,944</u>	<u>\$ 41,286</u>	<u>\$ 113,258</u>	<u>\$ 35</u>	<u>\$ 18,343,542</u>
\$ 47,631	\$ -	\$ -	\$ -	\$ 836,811
-	773	-	-	292,197
-	731	-	-	219,640
-	-	-	-	13,918
-	-	-	-	65,531
<u>47,631</u>	<u>1,504</u>	<u>-</u>	<u>-</u>	<u>1,428,097</u>
-	-	-	-	2,594,462
-	-	-	-	2,594,462
-	-	-	-	309,432
181,313	39,782	113,258	35	13,960,144
-	-	-	-	51,407
<u>181,313</u>	<u>39,782</u>	<u>113,258</u>	<u>35</u>	<u>14,320,983</u>
<u>\$ 228,944</u>	<u>\$ 41,286</u>	<u>\$ 113,258</u>	<u>\$ 35</u>	<u>\$ 18,343,542</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 9,132,667	\$ 400,879
Investment Earnings	-	-	-	-
Licenses and Permits	475,645	-	-	-
Fines and Forfeitures	44,314	-	169,970	-
Special Assessments	-	-	-	-
Charges for Services	39,983	1,847,247	-	68,331
Miscellaneous	9,994	-	411,665	-
Total Revenues	<u>569,936</u>	<u>1,847,247</u>	<u>9,714,302</u>	<u>469,210</u>
Expenditures:				
Current:				
Public Safety	-	-	-	494,871
Health	546,284	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	9,522,405	-
General Government	-	2,292,781	-	-
Capital Outlay	-	-	277,802	-
Debt service:				
Principal Retirement	-	-	70,500	-
Interest and Fiscal Charges	-	-	7,395	-
Total Expenditures	<u>546,284</u>	<u>2,292,781</u>	<u>9,878,102</u>	<u>494,871</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,652	(445,534)	(163,800)	(25,661)
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	177,260	-
Issuance of Debt	-	-	100,542	-
Transfers In	-	-	781,549	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,059,351</u>	<u>-</u>
Net Change in Fund Balances	23,652	(445,534)	895,551	(25,661)
Fund Balance at Beginning of Year	375,732	1,350,241	1,833,576	240,638
Increase (Decrease) in Inventory	-	-	(24,707)	-
Fund Balance at End of Year	<u>\$ 399,384</u>	<u>\$ 904,707</u>	<u>\$ 2,704,420</u>	<u>\$ 214,977</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 355,962	\$ 454,685	\$ 2,000,894	\$ -	\$ -	\$ -
2,267	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
169,560	-	595,939	22,516	145,537	36,147
22,803	16,103	-	-	-	-
<u>550,592</u>	<u>470,788</u>	<u>2,596,833</u>	<u>22,516</u>	<u>145,537</u>	<u>36,147</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,012,184	-	-	-
619,915	-	-	-	-	-
-	499,966	-	-	-	-
-	-	-	12,202	8,874	28,071
-	-	-	-	-	-
-	-	-	-	-	-
<u>619,915</u>	<u>499,966</u>	<u>3,012,184</u>	<u>12,202</u>	<u>8,874</u>	<u>28,071</u>
(69,323)	(29,178)	(415,351)	10,314	136,663	8,076
-	-	-	-	-	-
-	-	-	-	-	-
257,900	-	350,000	-	-	-
-	-	-	-	-	-
<u>257,900</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
188,577	(29,178)	(65,351)	10,314	136,663	8,076
3,946,558	149,079	635,951	12,007	175,512	72,537
-	(1,093)	4,007	-	-	-
<u>\$ 4,135,135</u>	<u>\$ 118,808</u>	<u>\$ 574,607</u>	<u>\$ 22,321</u>	<u>\$ 312,175</u>	<u>\$ 80,613</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Intergovernmental	\$ -	\$ 439,227	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	136,432	-	-	-
Fines and Forfeitures	-	-	-	690
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>136,432</u>	<u>439,227</u>	<u>-</u>	<u>690</u>
Expenditures:				
Current:				
Public Safety	121,998	373,239	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>121,998</u>	<u>373,239</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,434	65,988	-	690
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	14,434	65,988	-	690
Fund Balance at Beginning of Year	87,975	72,958	646	11,614
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 102,409</u>	<u>\$ 138,946</u>	<u>\$ 646</u>	<u>\$ 12,304</u>

Prosecutor Legal Services	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
200	-	-	-	-	-
-	-	39,416	-	-	-
<u>200</u>	<u>-</u>	<u>39,416</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	39,694	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	39,694	-	-	-
<u>-</u>	<u>-</u>	<u>39,694</u>	<u>-</u>	<u>-</u>	<u>-</u>
200	-	(278)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(3,716)	-	-	-	-
<u>-</u>	<u>(3,716)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
200	(3,716)	(278)	-	-	-
2,940	3,716	79,056	42,155	23	60,329
-	-	-	-	-	-
<u>\$ 3,140</u>	<u>\$ -</u>	<u>\$ 78,778</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Conduct of Business</u>	<u>Building and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	1,107	-	39,582	-
Fines and Forfeitures	-	-	-	94,848
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,107</u>	<u>-</u>	<u>39,582</u>	<u>94,848</u>
Expenditures:				
Current:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	-	39,750	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	77,977
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>39,750</u>	<u>77,977</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,107	-	(168)	16,871
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	43,354
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,354</u>
Net Change in Fund Balances	1,107	-	(168)	60,225
Fund Balance at Beginning of Year	5,748	16,805	2,422	305,781
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 6,855</u>	<u>\$ 16,805</u>	<u>\$ 2,254</u>	<u>\$ 366,006</u>

<u>Indigent Counsel Fees</u>	<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement</u>	<u>Open Space and Recreation</u>	<u>Commissary</u>
\$ 112	\$ -	\$ -	\$ 75	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	233,886	-	-
-	175,786	440,606	-	-	255,304
-	-	-	-	-	-
<u>112</u>	<u>175,786</u>	<u>440,606</u>	<u>233,961</u>	<u>-</u>	<u>255,304</u>
-	-	-	175,402	-	286,285
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	10,504	-
157	180,212	292,751	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>157</u>	<u>180,212</u>	<u>292,751</u>	<u>175,402</u>	<u>10,504</u>	<u>286,285</u>
(45)	(4,426)	147,855	58,559	(10,504)	(30,981)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(45)</u>	<u>(4,426)</u>	<u>147,855</u>	<u>58,559</u>	<u>(10,504)</u>	<u>(30,981)</u>
21,578	182,748	501,104	415,027	61,911	96,011
-	-	-	-	-	-
<u>\$ 21,533</u>	<u>\$ 178,322</u>	<u>\$ 648,959</u>	<u>\$ 473,586</u>	<u>\$ 51,407</u>	<u>\$ 65,030</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Revenues:				
Intergovernmental	\$ 303,460	\$ 510,063	\$ 1,441,066	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	132,506
Charges for Services	-	-	2,654,609	-
Miscellaneous	-	-	-	-
Total Revenues	<u>303,460</u>	<u>510,063</u>	<u>4,095,675</u>	<u>132,506</u>
Expenditures:				
Current:				
Public Safety	531,799	513,018	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	102,626
General Government	-	-	5,181,583	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>531,799</u>	<u>513,018</u>	<u>5,181,583</u>	<u>102,626</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(228,339)	(2,955)	(1,085,908)	29,880
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(228,339)	(2,955)	(1,085,908)	29,880
Fund Balance at Beginning of Year	840,862	678,889	1,403,821	613,711
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 612,523</u>	<u>\$ 675,934</u>	<u>\$ 317,913</u>	<u>\$ 643,591</u>

Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 107,990	\$ -	\$ -	\$ -	\$ 15,147,080
-	-	-	-	2,267
-	-	-	-	652,766
-	69,264	-	35	613,007
-	-	-	-	132,506
-	-	19,702	-	6,471,467
-	-	-	-	499,981
<u>107,990</u>	<u>69,264</u>	<u>19,702</u>	<u>35</u>	<u>23,519,074</u>
79,083	-	-	-	2,615,389
-	-	-	-	546,284
-	-	-	-	3,051,934
-	-	-	-	619,915
-	-	-	-	10,135,501
-	100,590	14,088	325	8,189,611
-	-	-	-	277,802
-	-	-	-	70,500
-	-	-	-	7,395
<u>79,083</u>	<u>100,590</u>	<u>14,088</u>	<u>325</u>	<u>25,514,331</u>
28,907	(31,326)	5,614	(290)	(1,995,257)
-	-	-	-	177,260
-	-	-	-	100,542
-	-	-	4,000	1,436,803
-	-	-	(43,354)	(47,070)
-	-	-	(39,354)	1,667,535
28,907	(31,326)	5,614	(39,644)	(327,722)
152,406	71,108	107,644	39,679	14,670,498
-	-	-	-	(21,793)
<u>\$ 181,313</u>	<u>\$ 39,782</u>	<u>\$ 113,258</u>	<u>\$ 35</u>	<u>\$ 14,320,983</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF DECEMBER 31, 2015

	<u>GO Bond Retirement Fund</u>	<u>SA Bond Retirement Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Pooled Cash and Investments	\$ 1,850,831	\$ 63,772	\$ 1,914,603
Receivables:			
Special Assesments	-	166,637	166,637
Total Assets	<u>\$ 1,850,831</u>	<u>\$ 230,409</u>	<u>\$ 2,081,240</u>
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:			
Unavailable Revenue	-	166,637	166,637
Total Deferred Inflows of Resources	<u>-</u>	<u>166,637</u>	<u>166,637</u>
Fund Balances:			
Restricted	1,850,831	63,772	1,914,603
Total Fund Balances	<u>1,850,831</u>	<u>63,772</u>	<u>1,914,603</u>
Total Liabilities and Fund Balances	<u>\$ 1,850,831</u>	<u>\$ 230,409</u>	<u>\$ 2,081,240</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 91,353	\$ -	\$ 91,353
Special Assessments	-	36,292	36,292
Miscellaneous	10,460	-	10,460
Total Revenues	101,813	36,292	138,105
Expenditures:			
Debt service:			
Principal Retirement	5,427,199	13,215	5,440,414
Interest and Fiscal Charges	456,348	3,522	459,870
Bond Issuance Costs	127,217	10,535	137,752
Total Expenditures	6,010,764	27,272	6,038,036
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,908,951)	9,020	(5,899,931)
Other Financing Sources (Uses):			
Issuance of Debt	5,280,000	260,000	5,540,000
Premium on Issued Debt	98,111	7,500	105,611
Discount on Issued Debt	(15,305)	-	(15,305)
Payment to Refunded Bond Escrow Agent	(982,980)	(256,965)	(1,239,945)
Transfers In	1,673,337	-	1,673,337
Total Other Financing Sources (Uses)	6,053,163	10,535	6,063,698
Net Change in Fund Balances	144,212	19,555	163,767
Fund Balance at Beginning of Year	1,706,619	44,217	1,750,836
Fund Balance at End of Year	\$ 1,850,831	\$ 63,772	\$ 1,914,603

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 30,000,000	\$ 30,000,000	\$ 32,404,738	\$ 2,404,738
Property Taxes	7,388,387	7,388,387	7,418,309	29,922
Intergovernmental	5,584,364	5,584,364	5,515,402	(68,962)
Investment Earnings	263,350	263,350	531,953	268,603
Licenses and Permits	11,800	11,800	9,737	(2,063)
Fines and Forfeitures	156,000	156,000	138,342	(17,658)
Charges for Services	6,751,050	6,842,585	7,222,653	380,068
Miscellaneous	1,228,315	1,228,315	1,455,118	226,803
Total Revenues	51,383,266	51,474,801	54,696,252	3,221,451
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,462,267	1,463,967	1,371,835	92,132
Materials and Supplies	8,749	8,749	5,421	3,328
Contractual Services	133,489	163,489	136,412	27,077
Other Expenditures	2,500	2,500	1,450	1,050
Capital Outlay	373,360	331,360	292,275	39,085
Total 911 Emergency Dispatchers	1,980,365	1,970,065	1,807,393	162,672
Adult Probation:				
Personal Services	713,461	716,683	694,794	21,889
Materials and Supplies	2,440	2,440	1,721	719
Other Expenditures	1,000	1,000	500	500
Total Adult Probation	716,901	720,123	697,015	23,108
Coroner:				
Personal Services	408,189	448,330	448,209	121
Contractual Services	156,250	156,250	155,951	299
Total Coroner:	564,439	604,580	604,160	420
Emergency Management:				
Personal Services	224,783	219,383	213,316	6,067
Materials and Supplies	5,169	6,669	5,956	713
Contractual Services	11,904	21,244	19,657	1,587
Other Expenditures	1,600	1,600	1,238	362
Capital Outlay	60,000	49,160	26,057	23,103
Total Emergency Management	303,456	298,056	266,224	31,832
Miscellaneous Transfer:				
Personal Services	307,714	307,714	307,714	-
Total Miscellaneous Transfer	307,714	307,714	307,714	-
Safety Officer:				
Personal Services	49,936	49,936	47,941	1,995
Materials and Supplies	2,500	2,500	152	2,348
Contractual Services	102,000	102,000	72,244	29,756
Other Expenditures	500	500	200	300
Capital Outlay	2,500	2,500	228	2,272
Total Safety Officer	157,436	157,436	120,765	36,671
Sheriff:				
Personal Services	15,418,331	15,596,933	15,509,874	87,059
Materials and Supplies	1,282,933	1,186,247	1,066,704	119,543
Contractual Services	2,099,285	2,104,785	1,976,114	128,671
Other Expenditures	69,351	71,351	66,809	4,542
Capital Outlay	1,071,436	1,071,436	1,035,738	35,698
Total Sheriff	19,941,336	20,030,752	19,655,239	375,513
Total Public Safety	23,971,647	24,088,726	23,458,510	630,216

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	376,572	376,572	376,572	-
Total Health and Welfare	376,572	376,572	376,572	-
Miscellaneous Transfer:				
Other Expenditures	65,846	65,846	65,846	-
Total Miscellaneous Transfer	65,846	65,846	65,846	-
Registration of Vital Statistics:				
Other Expenditures	7,502	7,502	7,471	31
Total Registration of Vital Statistics	7,502	7,502	7,471	31
Total Health	449,920	449,920	449,889	31
<u>Human Services:</u>				
General Transfer:				
Other Expenditures	800	800	-	800
Total General Transfer:	800	800	-	800
Indigent Fees:				
Contractual Services	1,358,500	1,358,500	1,273,784	84,716
Total Indigent Fees	1,358,500	1,358,500	1,273,784	84,716
Miscellaneous Transfer:				
Other Expenditures	84,000	84,000	84,000	-
Total Miscellaneous Transfer	84,000	84,000	84,000	-
Veterans Service Commission:				
Personal Services	577,113	573,813	542,561	31,252
Materials and Supplies	48,139	46,439	42,325	4,114
Contractual Services	1,236,621	1,211,621	1,017,088	194,533
Other Expenditures	158,577	193,577	174,072	19,505
Capital Outlay	20,000	15,000	578	14,422
Total Veterans Service Commission	2,040,450	2,040,450	1,776,624	263,826
Total Human Services	3,483,750	3,483,750	3,134,408	349,342
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	372,556	372,556	372,556	-
Total Agriculture Transfer	372,556	372,556	372,556	-
Miscellaneous Transfer:				
Other Expenditures	40,000	40,000	40,000	-
Total Miscellaneous Transfer	40,000	40,000	40,000	-
Total Conservation and Recreation	412,556	412,556	412,556	-
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Other Expenditures	25,000	25,000	25,000	-
Capital Outlay	150,000	150,000	150,000	-
Total Miscellaneous Transfer	175,000	175,000	175,000	-
Total Community and Economic Development	175,000	175,000	175,000	-
<u>General Government:</u>				
Annexations:				
Other Expenditures	625	1,375	1,250	125
Total Annexations	625	1,375	1,250	125
Building Code:				
Personal Services	627,145	627,145	609,846	17,299
Materials and Supplies	54,965	52,715	50,412	2,303
Contractual Services	23,780	26,030	25,610	420
Other Expenditures	1,000	1,000	773	227
Capital Outlay	30,595	30,595	28,762	1,833
Total Building Code	737,485	737,485	715,403	22,082

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Building Services:				
Personal Services	488,606	464,556	451,126	13,430
Materials and Supplies	74,025	87,050	86,946	104
Contractual Services	6,591	5,066	4,959	107
Capital Outlay	15,000	11,000	11,000	-
Total Building Services	584,222	567,672	554,031	13,641
Bureau of Inspection:				
Contractual Services	137,078	137,078	115,465	21,613
Total Bureau of Inspection	137,078	137,078	115,465	21,613
Capital Improvements:				
Capital Outlay	2,381,159	3,596,047	1,349,403	2,246,644
Total Capital Improvements	2,381,159	3,596,047	1,349,403	2,246,644
Clerk of Courts:				
Personal Services	1,243,151	1,243,151	1,219,198	23,953
Materials and Supplies	29,806	29,806	22,532	7,274
Contractual Services	42,143	42,143	22,229	19,914
Other Expenditures	12,697	12,697	4,882	7,815
Total Clerk of Courts	1,327,797	1,327,797	1,268,841	58,956
Common Pleas Court:				
Personal Services	821,873	834,073	780,707	53,366
Materials and Supplies	21,864	23,864	19,788	4,076
Contractual Services	95,150	93,150	62,629	30,521
Other Expenditures	5,000	5,000	3,929	1,071
Total Common Pleas Court	943,887	956,087	867,053	89,034
County Treasurer:				
Personal Services	411,536	427,486	424,773	2,713
Materials and Supplies	17,273	17,273	16,579	694
Contractual Services	36,868	42,868	40,869	1,999
Other Expenditures	51,468	45,468	40,461	5,007
Total County Treasurer	517,145	533,095	522,682	10,413
County Auditor:				
Personal Services	561,450	561,457	545,326	16,131
Materials and Supplies	10,836	6,136	5,640	496
Contractual Services	65,010	59,710	42,966	16,744
Other Expenditures	2,532	2,532	1,795	737
Capital Outlay	21,500	31,500	31,500	-
Total County Auditor	661,328	661,335	627,227	34,108
County Board of Elections:				
Personal Services	586,152	611,734	591,993	19,741
Materials and Supplies	55,000	31,616	15,896	15,720
Contractual Services	346,419	308,968	274,825	34,143
Other Expenditures	1,690	1,690	1,690	-
Capital Outlay	30,000	65,836	64,254	1,582
Total County Board of Elections	1,019,261	1,019,844	948,658	71,186
County Commissioners:				
Personal Services	558,398	558,380	558,236	144
Contractual Services	3,268	4,577	4,192	385
Other Expenditures	10,000	9,938	9,779	159
Total County Commissioners	571,666	572,895	572,207	688

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	383,028	384,171	382,715	1,456
Materials and Supplies	5,922	5,922	5,084	838
Contractual Services	87,618	86,530	75,248	11,282
Other Expenditures	3,714	3,714	3,380	334
Capital Outlay	8,197	8,197	8,097	100
Total County Planning	488,479	488,534	474,524	14,010
County Prosecutor:				
Personal Services	2,046,463	2,068,487	2,063,459	5,028
Materials and Supplies	42,308	42,308	35,546	6,762
Contractual Services	137,852	134,828	67,690	67,138
Other Expenditures	10,837	10,837	4,840	5,997
Total County Prosecutor	2,237,460	2,256,460	2,171,535	84,925
County Recorder:				
Personal Services	350,984	354,468	354,008	460
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	3,266	3,266	2,333	933
Other Expenditures	2,700	2,700	2,519	181
Total County Recorder	357,950	361,434	358,860	2,574
Court of Appeals:				
Other Expenditures	25,000	25,000	22,820	2,180
Total Court of Appeals	25,000	25,000	22,820	2,180
Domestic Court:				
Personal Services	1,466,504	1,481,939	1,478,606	3,333
Materials and Supplies	17,351	17,351	16,018	1,333
Contractual Services	29,443	29,443	23,581	5,862
Other Expenditures	8,000	7,915	5,822	2,093
Total Domestic Court	1,521,298	1,536,648	1,524,027	12,621
Employee Recreation:				
Other Expenditures	1,522	1,522	-	1,522
Total Employee Recreation	1,522	1,522	-	1,522
Human Resources:				
Personal Services	291,230	291,230	281,737	9,493
Materials and Supplies	1,000	1,000	919	81
Contractual Services	42,294	42,294	6,058	36,236
Other Expenditures	4,500	4,500	3,965	535
Total Human Resources	339,024	339,024	292,679	46,345
Humane Officer:				
Personal Services	2,797	2,797	2,797	-
Other Expenditures	50,942	60,942	51,119	9,823
Total Humane Officer	53,739	63,739	53,916	9,823
Information Systems:				
Personal Services	702,336	603,036	585,114	17,922
Materials and Supplies	10,213	10,213	7,380	2,833
Contractual Services	495,069	495,069	462,285	32,784
Other Expenditures	200	200	-	200
Capital Outlay	450,241	450,241	449,578	663
Total Information Systems	1,658,059	1,558,759	1,504,357	54,402

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
 MAJOR FUNDS - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	330,895	330,895	305,213	25,682
Contractual Services	416,000	416,000	9,371	406,629
Total Insurance/Pension/Taxes	746,895	746,895	314,584	432,311
Juvenile Court:				
Personal Services	2,499,568	2,500,668	2,476,930	23,738
Materials and Supplies	20,031	20,031	18,250	1,781
Contractual Services	1,406,170	1,412,170	1,276,738	135,432
Other Expenditures	36,143	36,143	33,415	2,728
Capital Outlay	-	30,800	30,800	-
Total Juvenile Court	3,961,912	3,999,812	3,836,133	163,679
Maintenance & Operations:				
Personal Services	404,084	391,622	383,280	8,342
Materials and Supplies	241,706	241,706	228,886	12,820
Contractual Services	1,261,824	1,288,094	1,196,525	91,569
Other Expenditures	192,000	224,260	203,510	20,750
Capital Outlay	20,000	30,000	30,000	-
Total Maintenance & Operations	2,119,614	2,175,682	2,042,201	133,481
Miscellaneous Transfer:				
Personal Services	31,000	31,167	31,167	-
Contractual Services	12,669	12,669	12,669	-
Other Expenditures	32,000	37,000	37,000	-
Total Miscellaneous Transfer	75,669	80,836	80,836	-
Municipal Court:				
Personal Services	194,552	193,385	192,970	415
Contractual Services	53,000	54,167	53,167	1,000
Total Municipal Court	247,552	247,552	246,137	1,415
Probate Court:				
Personal Services	338,295	338,295	338,018	277
Materials and Supplies	7,573	7,573	6,775	798
Contractual Services	10,426	10,426	7,294	3,132
Other Expenditures	24,059	35,059	33,065	1,994
Total Probate Court	380,353	391,353	385,152	6,201
Records Center:				
Personal Services	185,841	185,841	185,386	455
Materials and Supplies	4,769	4,769	2,090	2,679
Contractual Services	48,377	48,377	24,564	23,813
Other Expenditures	300	300	50	250
Capital Outlay	10,000	10,000	3,645	6,355
Total Records Center	249,287	249,287	215,735	33,552
Historical Society:				
Other Expenditures	20,000	20,000	20,000	-
Total Historical Society	20,000	20,000	20,000	-
Unanticipated Emergency:				
Other Expenditures	10,000	10,000	149	9,851
Total Unanticipated Emergency	10,000	10,000	149	9,851

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	110,606	(110,606)
Total Unclaimed Money	-	-	110,606	(110,606)
Total General Government	23,375,466	24,663,247	21,196,471	3,466,776
Principal Retirement:				
Principal Retirement	12,500	12,500	12,500	-
Issuance Costs	30,801	30,801	30,801	-
Total Principal Retirement	43,301	43,301	43,301	-
Total Expenditures	51,911,640	53,316,500	48,870,135	4,446,365
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(528,374)	(1,841,699)	5,826,117	7,667,816
Other Financing Sources (Uses):				
Issuance of Debt	-	1,777,806	1,185,000	(592,806)
Premium on Issuance	-	-	23,607	23,607
Advances In	-	-	11,000	11,000
Advances Out	(25,531)	(25,531)	(25,531)	-
Transfers In	116,734	116,734	3,716	(113,018)
Transfers Out	(6,512,034)	(6,168,265)	(6,165,924)	2,341
Total Other Financing Sources (Uses)	(6,420,831)	(4,299,256)	(4,968,132)	(668,876)
Net Change in Fund Balances	(6,949,205)	(6,140,955)	857,985	6,998,940
Fund Balance, Beginning of Year	12,634,718	12,634,718	12,634,718	-
Prior Year Encumbrances Appropriated	2,422,819	2,422,819	2,422,819	-
Fund Balance, End of Year	<u>\$ 8,108,332</u>	<u>\$ 8,916,582</u>	<u>\$ 15,915,522</u>	<u>\$ 6,998,940</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

PUBLIC ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 10,021,850	\$ 10,021,850	\$ 9,974,911	\$ (46,939)
Miscellaneous	-	17,440	232,822	215,382
Total Revenues	10,021,850	10,039,290	10,207,733	168,443
Expenditures:				
Human Services:				
Personal Services	9,152,710	9,171,562	8,822,080	349,482
Materials and Supplies	110,247	160,247	130,817	29,430
Contractual Services	492,395	540,835	472,187	68,648
Other Expenditures	1,560,914	1,461,062	704,447	756,615
Capital Outlay	100,933	100,933	86,084	14,849
Total Expenditures	11,417,199	11,434,639	10,215,615	1,219,024
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,395,349)	(1,395,349)	(7,882)	1,387,467
Other Financing Sources (Uses):				
Transfers In	50,855	50,855	434,949	384,094
Total Other Financing Sources (Uses)	50,855	50,855	434,949	384,094
Net Change in Fund Balances	(1,344,494)	(1,344,494)	427,067	1,771,561
Fund Balance, Beginning of Year	1,447,758	1,447,758	1,447,758	-
Prior Year Encumbrances Appropriated	278,724	278,724	278,724	-
Fund Balance, End of Year	\$ 381,988	\$ 381,988	\$ 2,153,549	\$ 1,771,561

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 6,421,379	\$ 9,052,019	\$ 8,638,685	\$ (413,334)
Intergovernmental	4,582,399	3,185,791	4,177,145	991,354
Miscellaneous	19,500	804,161	376,388	(427,773)
Total Revenues	<u>11,023,278</u>	<u>13,041,971</u>	<u>13,192,218</u>	<u>150,247</u>
Expenditures:				
Human Services:				
Personal Services	4,225	4,869,220	4,763,787	105,433
Materials and Supplies	19,731	94,081	70,271	23,810
Contractual Services	517,823	8,009,893	7,488,796	521,097
Other Expenditures	12,102	436,702	257,640	179,062
Capital Outlay	6,391	105,591	85,737	19,854
Total Expenditures	<u>560,272</u>	<u>13,515,487</u>	<u>12,666,231</u>	<u>849,256</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,463,006	(473,516)	525,987	999,503
Other Financing Sources (Uses):				
Transfers Out	-	(75,338)	(75,338)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(75,338)</u>	<u>(75,338)</u>	<u>-</u>
Net Change in Fund Balances	10,463,006	(548,854)	450,649	999,503
Fund Balance, Beginning of Year	5,076,274	5,076,274	5,076,274	-
Prior Year Encumbrances Appropriated	560,272	560,272	560,272	-
Fund Balance, End of Year	<u>\$ 16,099,552</u>	<u>\$ 5,087,692</u>	<u>\$ 6,087,195</u>	<u>\$ 999,503</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,080,182	\$ 3,080,182	\$ 3,054,697	\$ (25,485)
Intergovernmental	5,648,187	5,648,187	5,684,558	36,371
Miscellaneous	-	-	206,007	206,007
Total Revenues	<u>8,728,369</u>	<u>8,728,369</u>	<u>8,945,262</u>	<u>216,893</u>
Expenditures:				
Human Services:				
Materials and Supplies	50	50	-	50
Contractual Services	8,167,862	10,398,081	10,170,454	227,627
Other Expenditures	<u>2,296,879</u>	<u>2,395,412</u>	<u>2,364,742</u>	<u>30,670</u>
Total Expenditures	<u>10,464,791</u>	<u>12,793,543</u>	<u>12,535,196</u>	<u>258,347</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,736,422)	(4,065,174)	(3,589,934)	475,240
Other Financing Sources (Uses):				
Transfers In	<u>1,173,500</u>	<u>1,887,339</u>	<u>2,200,000</u>	<u>312,661</u>
Total Other Financing Sources (Uses)	<u>1,173,500</u>	<u>1,887,339</u>	<u>2,200,000</u>	<u>312,661</u>
Net Change in Fund Balances	(562,922)	(2,177,835)	(1,389,934)	787,901
Fund Balance, Beginning of Year	2,101,178	2,101,178	2,101,178	-
Prior Year Encumbrances Appropriated	104,691	104,691	104,691	-
Fund Balance, End of Year	<u>\$ 1,642,947</u>	<u>\$ 28,034</u>	<u>\$ 815,935</u>	<u>\$ 787,901</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SENIOR CITIZEN LEVY FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 4,007,446	\$ 4,007,446	\$ 3,969,923	\$ (37,523)
Intergovernmental	536,960	536,960	536,960	-
Total Revenues	<u>4,544,406</u>	<u>4,544,406</u>	<u>4,506,883</u>	<u>(37,523)</u>
Expenditures:				
Human Services:				
Contractual Services	4,604,425	4,604,425	4,600,620	3,805
Total Expenditures	<u>4,604,425</u>	<u>4,604,425</u>	<u>4,600,620</u>	<u>3,805</u>
Net Change in Fund Balances	(60,019)	(60,019)	(93,737)	(33,718)
Fund Balance, Beginning of Year	1,064,089	1,064,089	1,064,089	-
Fund Balance, End of Year	<u>\$ 1,004,070</u>	<u>\$ 1,004,070</u>	<u>\$ 970,352</u>	<u>\$ (33,718)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 15,514	\$ 15,514
Total Revenues	<u>-</u>	<u>15,514</u>	<u>15,514</u>
Expenditures:			
Public Works:			
Other Expenditures	117,767	117,767	-
Capital Outlay	4,938,756	4,823,321	115,435
Total Expenditures	<u>5,056,523</u>	<u>4,941,088</u>	<u>115,435</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,056,523)	(4,925,574)	130,949
Other Financing Sources (Uses):			
Issuance of Debt	3,000,000	3,000,000	-
Transfers In	949,027	949,027	-
Total Other Financing Sources (Uses)	<u>3,949,027</u>	<u>3,949,027</u>	<u>-</u>
Net Change in Fund Balances	(1,107,496)	(976,547)	130,949
Fund Balance, Beginning of Year, Restated	604,242	604,242	-
Prior Year Encumbrances Appropriated	807,945	807,945	-
Fund Balance, End of Year	<u>\$ 304,691</u>	<u>\$ 435,640</u>	<u>\$ 130,949</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 462,000	\$ 473,690	\$ 11,690
Fines and Forfeitures	40,000	44,248	4,248
Charges for Services	43,000	40,302	(2,698)
Miscellaneous	5,000	10,095	5,095
Total Revenues	<u>550,000</u>	<u>568,335</u>	<u>18,335</u>
Expenditures:			
Health:			
Personal Services	368,360	355,081	13,279
Materials and Supplies	50,325	31,937	18,388
Contractual Services	184,074	122,975	61,099
Other Expenditures	9,621	4,680	4,941
Capital Outlay	74,351	62,630	11,721
Total Expenditures	<u>686,731</u>	<u>577,303</u>	<u>109,428</u>
Net Change in Fund Balances	(136,731)	(8,968)	127,763
Fund Balance, Beginning of Year	366,368	366,368	-
Prior Year Encumbrances Appropriated	33,099	33,099	-
Fund Balance, End of Year	<u>\$ 262,736</u>	<u>\$ 390,499</u>	<u>\$ 127,763</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,850,000	\$ 1,847,247	\$ (2,753)
Total Revenues	<u>1,850,000</u>	<u>1,847,247</u>	<u>(2,753)</u>
Expenditures:			
General Government:			
Personal Services	1,420,255	1,345,953	74,302
Materials and Supplies	8,342	5,498	2,844
Contractual Services	1,396,883	1,058,282	338,601
Other Expenditures	22,431	13,099	9,332
Capital Outlay	65,000	47,407	17,593
Total Expenditures	<u>2,912,911</u>	<u>2,470,239</u>	<u>442,672</u>
Net Change in Fund Balances	(1,062,911)	(622,992)	439,919
Fund Balance, Beginning of Year	1,160,861	1,160,861	-
Prior Year Encumbrances Appropriated	328,819	328,819	-
Fund Balance, End of Year	<u>\$ 426,769</u>	<u>\$ 866,688</u>	<u>\$ 439,919</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 8,328,449	\$ 9,122,114	\$ 793,665
Fines and Forfeitures	212,774	175,930	(36,844)
Miscellaneous	152,000	401,948	249,948
Total Revenues	<u>8,693,223</u>	<u>9,699,992</u>	<u>1,006,769</u>
Expenditures:			
Public Works:			
Personal Services	3,858,111	3,704,890	153,221
Materials and Supplies	1,759,563	1,656,968	102,595
Contractual Services	2,257,457	2,735,984	(478,527)
Other Expenditures	3,710	1,485	2,225
Capital Outlay	2,263,838	2,137,133	126,705
Debt service:			
Principal Retirement	70,500	70,500	-
Interest and Fiscal Charges	42,687	18,228	24,459
Total Expenditures	<u>10,255,866</u>	<u>10,325,188</u>	<u>(69,322)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,562,643)	(625,196)	937,447
Other Financing Sources (Uses):			
Issuance of Debt	-	100,542	100,542
Transfers In	370,134	376,049	5,915
Total Other Financing Sources (Uses)	<u>370,134</u>	<u>476,591</u>	<u>106,457</u>
Net Change in Fund Balances	(1,192,509)	(148,605)	1,043,904
Fund Balance, Beginning of Year	833,658	833,658	-
Prior Year Encumbrances Appropriated	737,733	737,733	-
Fund Balance, End of Year	<u>\$ 378,882</u>	<u>\$ 1,422,786</u>	<u>\$ 1,043,904</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 481,515	\$ 490,049	\$ 8,534
Charges for Services	72,000	67,540	(4,460)
Total Revenues	<u>553,515</u>	<u>557,589</u>	<u>4,074</u>
Expenditures:			
Public Safety:			
Personal Services	371,292	335,263	36,029
Materials and Supplies	50,366	25,680	24,686
Contractual Services	142,609	82,260	60,349
Other Expenditures	25,212	19,756	5,456
Capital Outlay	76,209	63,283	12,926
Total Expenditures	<u>665,688</u>	<u>526,242</u>	<u>139,446</u>
Net Change in Fund Balances	(112,173)	31,347	143,520
Fund Balance, Beginning of Year	141,898	141,898	-
Prior Year Encumbrances Appropriated	61,609	61,609	-
Fund Balance, End of Year	<u>\$ 91,334</u>	<u>\$ 234,854</u>	<u>\$ 143,520</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 293,400	\$ 328,448	\$ 35,048
Investment Earnings	600	2,267	1,667
Charges for Services	10,000	169,360	159,360
Miscellaneous	20,000	22,803	2,803
Total Revenues	<u>324,000</u>	<u>522,878</u>	<u>198,878</u>
Expenditures:			
Community and Economic Development:			
Personal Services	313,856	304,519	9,337
Materials and Supplies	1,271	406	865
Contractual Services	916,409	502,349	414,060
Other Expenditures	4,000	779	3,221
Capital Outlay	9,888	6,302	3,586
Total Expenditures	<u>1,245,424</u>	<u>814,355</u>	<u>431,069</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(921,424)	(291,477)	629,947
Other Financing Sources (Uses):			
Transfers In	<u>257,900</u>	<u>257,900</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>257,900</u>	<u>257,900</u>	<u>-</u>
Net Change in Fund Balances	(663,524)	(33,577)	629,947
Fund Balance, Beginning of Year	569,095	569,095	-
Prior Year Encumbrances Appropriated	331,798	331,798	-
Fund Balance, End of Year	<u>\$ 237,369</u>	<u>\$ 867,316</u>	<u>\$ 629,947</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 488,598	\$ 441,155	\$ (47,443)
Miscellaneous	15,000	16,103	1,103
Total Revenues	503,598	457,258	(46,340)
Expenditures:			
Public Works:			
Personal Services	208,186	189,653	18,533
Materials and Supplies	16,109	10,876	5,233
Contractual Services	200,316	158,685	41,631
Other Expenditures	147,182	107,661	39,521
Capital Outlay	35,036	34,249	787
Total Expenditures	606,829	501,124	105,705
 Net Change in Fund Balances	 (103,231)	 (43,866)	 59,365
 Fund Balance, Beginning of Year	 152,187	 152,187	 -
Prior Year Encumbrances Appropriated	27,232	27,232	-
Fund Balance, End of Year	\$ 76,188	\$ 135,553	\$ 59,365

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 3,026,985	\$ 2,125,093	\$ (901,892)
Charges for Services	603,365	586,744	(16,621)
Total Revenues	<u>3,630,350</u>	<u>2,711,837</u>	<u>(918,513)</u>
Expenditures:			
Human Services:			
Personal Services	2,692,387	2,487,520	204,867
Materials and Supplies	20,250	20,037	213
Contractual Services	543,505	413,033	130,472
Other Expenditures	51,200	37,206	13,994
Capital Outlay	1,000	352	648
Total Expenditures	<u>3,308,342</u>	<u>2,958,148</u>	<u>350,194</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	322,008	(246,311)	(568,319)
Other Financing Sources (Uses):			
Transfers In	350,000	350,000	-
Total Other Financing Sources (Uses)	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net Change in Fund Balances	672,008	103,689	(568,319)
Fund Balance, Beginning of Year	550,198	550,198	-
Prior Year Encumbrances Appropriated	3,178	3,178	-
Fund Balance, End of Year	<u>\$ 1,225,384</u>	<u>\$ 657,065</u>	<u>\$ (568,319)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 25,000	\$ 23,016	\$ (1,984)
Total Revenues	<u>25,000</u>	<u>23,016</u>	<u>(1,984)</u>
Expenditures:			
General Government:			
Other Expenditures	31,624	17,640	13,984
Total Expenditures	<u>31,624</u>	<u>17,640</u>	<u>13,984</u>
Net Change in Fund Balances	(6,624)	5,376	12,000
Fund Balance, Beginning of Year	7,235	7,235	-
Prior Year Encumbrances Appropriated	6,624	6,624	-
Fund Balance, End of Year	<u>\$ 7,235</u>	<u>\$ 19,235</u>	<u>\$ 12,000</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 119,924	\$ 147,735	\$ 27,811
Total Revenues	<u>119,924</u>	<u>147,735</u>	<u>27,811</u>
Expenditures:			
General Government:			
Contractual Services	166,724	51,104	115,620
Total Expenditures	<u>166,724</u>	<u>51,104</u>	<u>115,620</u>
Net Change in Fund Balances	(46,800)	96,631	143,431
Fund Balance, Beginning of Year	160,897	160,897	-
Prior Year Encumbrances Appropriated	43,315	43,315	-
Fund Balance, End of Year	<u>\$ 157,412</u>	<u>\$ 300,843</u>	<u>\$ 143,431</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 29,851	\$ 36,234	\$ 6,383
Total Revenues	<u>29,851</u>	<u>36,234</u>	<u>6,383</u>
Expenditures:			
General Government:			
Contractual Services	101,368	38,093	63,275
Total Expenditures	<u>101,368</u>	<u>38,093</u>	<u>63,275</u>
Net Change in Fund Balances	(71,517)	(1,859)	69,658
Fund Balance, Beginning of Year	70,657	70,657	-
Prior Year Encumbrances Appropriated	6,522	6,522	-
Fund Balance, End of Year	<u>\$ 5,662</u>	<u>\$ 75,320</u>	<u>\$ 69,658</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,395,416	\$ 1,494,353	\$ 98,937
Total Revenues	<u>1,395,416</u>	<u>1,494,353</u>	<u>98,937</u>
Expenditures:			
General Government:			
Personal Services	744,997	700,241	44,756
Materials and Supplies	18,000	10,146	7,854
Contractual Services	79,771	66,919	12,852
Other Expenditures	46,226	29,523	16,703
Capital Outlay	37,046	29,507	7,539
Total Expenditures	<u>926,040</u>	<u>836,336</u>	<u>89,704</u>
Net Change in Fund Balances	469,376	658,017	188,641
Fund Balance, Beginning of Year	2,693,961	2,693,961	-
Prior Year Encumbrances Appropriated	13,021	13,021	-
Fund Balance, End of Year	<u>\$ 3,176,358</u>	<u>\$ 3,364,999</u>	<u>\$ 188,641</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 109,227	\$ 109,227
Total Revenues	<u>-</u>	<u>109,227</u>	<u>109,227</u>
Expenditures:			
General Government:			
Contractual Services	254,661	32,788	221,873
Total Expenditures	<u>254,661</u>	<u>32,788</u>	<u>221,873</u>
Net Change in Fund Balances	(254,661)	76,439	331,100
Fund Balance, Beginning of Year	465,263	465,263	-
Prior Year Encumbrances Appropriated	4,661	4,661	-
Fund Balance, End of Year	<u>\$ 215,263</u>	<u>\$ 546,363</u>	<u>\$ 331,100</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 124,000	\$ 134,737	\$ 10,737
Total Revenues	<u>124,000</u>	<u>134,737</u>	<u>10,737</u>
Expenditures:			
Public Safety:			
Personal Services	63,997	61,628	2,369
Contractual Services	100,065	65,212	34,853
Total Expenditures	<u>164,062</u>	<u>126,840</u>	<u>37,222</u>
Net Change in Fund Balances	(40,062)	7,897	47,959
Fund Balance, Beginning of Year	91,177	91,177	-
Prior Year Encumbrances Appropriated	3,594	3,594	-
Fund Balance, End of Year	<u>\$ 54,709</u>	<u>\$ 102,668</u>	<u>\$ 47,959</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 357,821	\$ 439,227	\$ 81,406
Total Revenues	<u>357,821</u>	<u>439,227</u>	<u>81,406</u>
Expenditures:			
Public Safety:			
Personal Services	335,758	324,286	11,472
Contractual Services	31,719	25,806	5,913
Other Expenditures	21,153	21,153	-
Total Expenditures	<u>388,630</u>	<u>371,245</u>	<u>17,385</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,809)	67,982	98,791
Other Financing Sources (Uses):			
Advances In	25,531	25,531	-
Total Other Financing Sources (Uses)	<u>25,531</u>	<u>25,531</u>	<u>-</u>
Net Change in Fund Balances	(5,278)	93,513	98,791
Fund Balance, Beginning of Year	93,941	93,941	-
Fund Balance, End of Year	<u>\$ 88,663</u>	<u>\$ 187,454</u>	<u>\$ 98,791</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

LOCAL DELIQUENCY PREVENTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Public Safety:			
Contractual Services	646	-	646
Total Expenditures	646	-	646
Net Change in Fund Balances	(646)	-	646
Fund Balance, Beginning of Year	646	646	-
Fund Balance, End of Year	\$ -	\$ 646	\$ 646

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 11,307	\$ 690	\$ (10,617)
Total Revenues	<u>11,307</u>	<u>690</u>	<u>(10,617)</u>
Expenditures:			
Public Safety:			
Contractual Services	11,307	-	11,307
Total Expenditures	<u>11,307</u>	<u>-</u>	<u>11,307</u>
Net Change in Fund Balances	-	690	690
Fund Balance, Beginning of Year	11,614	11,614	-
Fund Balance, End of Year	<u>\$ 11,614</u>	<u>\$ 12,304</u>	<u>\$ 690</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 200	\$ 200
Total Revenues	<u>-</u>	<u>200</u>	<u>200</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	200	200
Fund Balance, Beginning of Year	2,940	2,940	-
Fund Balance, End of Year	<u>\$ 2,940</u>	<u>\$ 3,140</u>	<u>\$ 200</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

COMMUNITY BASED FACILITY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers Out	(3,716)	(3,716)	-
Total Other Financing Sources (Uses)	(3,716)	(3,716)	-
Net Change in Fund Balances	(3,716)	(3,716)	-
Fund Balance, Beginning of Year	3,716	3,716	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ 27,000	\$ 39,416	\$ 12,416
Total Revenues	<u>27,000</u>	<u>39,416</u>	<u>12,416</u>
Expenditures:			
Public Safety:			
Contractual Services	2,000	625	1,375
Other Expenditures	60,449	53,833	6,616
Total Expenditures	<u>62,449</u>	<u>54,458</u>	<u>7,991</u>
Net Change in Fund Balances	(35,449)	(15,042)	20,407
Fund Balance, Beginning of Year	78,607	78,607	-
Prior Year Encumbrances Appropriated	449	449	-
Fund Balance, End of Year	<u>\$ 43,607</u>	<u>\$ 64,014</u>	<u>\$ 20,407</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

GRANVILLE SOUTH SANITARY SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	42,155	42,155	-
Fund Balance, End of Year	\$ 42,155	\$ 42,155	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SOUTHWEST LICKING WATERSHED FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	23	23	-
Fund Balance, End of Year	\$ 23	\$ 23	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

JOHNSTOWN-MONROE SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	60,329	60,329	-
Fund Balance, End of Year	\$ 60,329	\$ 60,329	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 6,563	\$ 1,113	\$ (5,450)
Total Revenues	<u>6,563</u>	<u>1,113</u>	<u>(5,450)</u>
Expenditures:			
General Government:			
Contractual Services	6,660	-	6,660
Total Expenditures	<u>6,660</u>	<u>-</u>	<u>6,660</u>
Net Change in Fund Balances	(97)	1,113	1,210
Fund Balance, Beginning of Year	5,678	5,678	-
Fund Balance, End of Year	<u>\$ 5,581</u>	<u>\$ 6,791</u>	<u>\$ 1,210</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

BUILDINGS AND FLOOD PLAIN FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	16,805	16,805	-
Fund Balance, End of Year	\$ 16,805	\$ 16,805	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 35,000	\$ 39,750	\$ 4,750
Total Revenues	<u>35,000</u>	<u>39,750</u>	<u>4,750</u>
Expenditures:			
Human Services:			
Contractual Services	50,000	35,296	14,704
Total Expenditures	<u>50,000</u>	<u>35,296</u>	<u>14,704</u>
Net Change in Fund Balances	(15,000)	4,454	19,454
Fund Balance, Beginning of Year	18,835	18,835	-
Fund Balance, End of Year	<u>\$ 3,835</u>	<u>\$ 23,289</u>	<u>\$ 19,454</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 40,646	\$ 94,928	\$ 54,282
Total Revenues	<u>40,646</u>	<u>94,928</u>	<u>54,282</u>
Expenditures:			
General Government:			
Other Expenditures	170,000	133,140	36,860
Total Expenditures	<u>170,000</u>	<u>133,140</u>	<u>36,860</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(129,354)	(38,212)	91,142
Other Financing Sources (Uses):			
Transfers In	43,354	43,354	-
Total Other Financing Sources (Uses)	<u>43,354</u>	<u>43,354</u>	<u>-</u>
Net Change in Fund Balances	(86,000)	5,142	91,142
Fund Balance, Beginning of Year	301,187	301,187	-
Fund Balance, End of Year	<u>\$ 215,187</u>	<u>\$ 306,329</u>	<u>\$ 91,142</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 112	\$ 112
Total Revenues	<u>-</u>	<u>112</u>	<u>112</u>
Expenditures:			
General Government:			
Contractual Services	21,578	157	21,421
Total Expenditures	<u>21,578</u>	<u>157</u>	<u>21,421</u>
Net Change in Fund Balances	(21,578)	(45)	21,533
Fund Balance, Beginning of Year	21,578	21,578	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 21,533</u>	<u>\$ 21,533</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 140,000	\$ 189,919	\$ 49,919
Total Revenues	<u>140,000</u>	<u>189,919</u>	<u>49,919</u>
Expenditures:			
General Government:			
Materials and Supplies	240,052	217,467	22,585
Other Expenditures	39,696	39,696	-
Total Expenditures	<u>279,748</u>	<u>257,163</u>	<u>22,585</u>
Net Change in Fund Balances	(139,748)	(67,244)	72,504
Fund Balance, Beginning of Year	130,392	130,392	-
Prior Year Encumbrances Appropriated	63,748	63,748	-
Fund Balance, End of Year	<u>\$ 54,392</u>	<u>\$ 126,896</u>	<u>\$ 72,504</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 390,000	\$ 440,745	\$ 50,745
Total Revenues	<u>390,000</u>	<u>440,745</u>	<u>50,745</u>
Expenditures:			
General Government:			
Personal Services	292,368	233,514	58,854
Materials and Supplies	1,033	1,033	-
Contractual Services	72,972	51,021	21,951
Other Expenditures	500	346	154
Capital Outlay	13,573	9,945	3,628
Total Expenditures	<u>380,446</u>	<u>295,859</u>	<u>84,587</u>
Net Change in Fund Balances	9,554	144,886	135,332
Fund Balance, Beginning of Year	502,901	502,901	-
Prior Year Encumbrances Appropriated	12,056	12,056	-
Fund Balance, End of Year	<u>\$ 524,511</u>	<u>\$ 659,843</u>	<u>\$ 135,332</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 114,705	\$ 75	\$ (114,630)
Fines and Forfeitures	104,315	69,191	(35,124)
Total Revenues	<u>219,020</u>	<u>69,266</u>	<u>(149,754)</u>
Expenditures:			
Public Safety:			
Contractual Services	110,098	40,380	69,718
Capital Outlay	25,691	-	25,691
Total Expenditures	<u>135,789</u>	<u>40,380</u>	<u>95,409</u>
Net Change in Fund Balances	83,231	28,886	(54,345)
Fund Balance, Beginning of Year	177,998	177,998	-
Prior Year Encumbrances Appropriated	98	98	-
Fund Balance, End of Year	<u>\$ 261,327</u>	<u>\$ 206,982</u>	<u>\$ (54,345)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

OPEN SPACE AND RECREATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Community and Economic Development:			
Contractual Services	61,911	10,504	51,407
Total Expenditures	61,911	10,504	51,407
Net Change in Fund Balances	(61,911)	(10,504)	51,407
Fund Balance, Beginning of Year	61,911	61,911	-
Fund Balance, End of Year	\$ -	\$ 51,407	\$ 51,407

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 266,687	\$ 333,249	\$ 66,562
Total Revenues	<u>266,687</u>	<u>333,249</u>	<u>66,562</u>
Expenditures:			
Public Safety:			
Capital Outlay	466,687	428,178	38,509
Total Expenditures	<u>466,687</u>	<u>428,178</u>	<u>38,509</u>
Net Change in Fund Balances	(200,000)	(94,929)	105,071
Fund Balance, Beginning of Year	541,073	541,073	-
Fund Balance, End of Year	<u>\$ 341,073</u>	<u>\$ 446,144</u>	<u>\$ 105,071</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 498,016	\$ 531,810	\$ 33,794
Total Revenues	<u>498,016</u>	<u>531,810</u>	<u>33,794</u>
Expenditures:			
Public Safety:			
Personal Services	340,060	333,751	6,309
Materials and Supplies	1,300	-	1,300
Contractual Services	351,205	174,597	176,608
Other Expenditures	100,578	66,080	34,498
Total Expenditures	<u>793,143</u>	<u>574,428</u>	<u>218,715</u>
Net Change in Fund Balances	(295,127)	(42,618)	252,509
Fund Balance, Beginning of Year	654,801	654,801	-
Prior Year Encumbrances Appropriated	34,253	34,253	-
Fund Balance, End of Year	<u>\$ 393,927</u>	<u>\$ 646,436</u>	<u>\$ 252,509</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,698,925	\$ 1,698,925	\$ -
Charges for Services	2,585,470	2,794,423	208,953
Total Revenues	<u>4,284,395</u>	<u>4,493,348</u>	<u>208,953</u>
Expenditures:			
General Government:			
Personal Services	568,739	561,947	6,792
Materials and Supplies	2,500	1,295	1,205
Contractual Services	4,394,419	4,355,442	38,977
Other Expenditures	4,000	1,276	2,724
Capital Outlay	368,029	366,744	1,285
Total Expenditures	<u>5,337,687</u>	<u>5,286,704</u>	<u>50,983</u>
Net Change in Fund Balances	(1,053,292)	(793,356)	259,936
Fund Balance, Beginning of Year	1,048,553	1,048,553	-
Prior Year Encumbrances Appropriated	4,739	4,739	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 259,936</u>	<u>\$ 259,936</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 40,259	\$ 132,506	\$ 92,247
Total Revenues	<u>40,259</u>	<u>132,506</u>	<u>92,247</u>
Expenditures:			
Public Works:			
Contractual Services	652,547	103,577	548,970
Total Expenditures	<u>652,547</u>	<u>103,577</u>	<u>548,970</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(612,288)	28,929	641,217
Other Financing Sources (Uses):			
Advances Out	(11,000)	(11,000)	-
Total Other Financing Sources (Uses)	<u>(11,000)</u>	<u>(11,000)</u>	<u>-</u>
Net Change in Fund Balances	(623,288)	17,929	641,217
Fund Balance, Beginning of Year	624,083	624,083	-
Prior Year Encumbrances Appropriated	628	628	-
Fund Balance, End of Year	<u>\$ 1,423</u>	<u>\$ 642,640</u>	<u>\$ 641,217</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 90,834	\$ 107,990	\$ 17,156
Total Revenues	<u>90,834</u>	<u>107,990</u>	<u>17,156</u>
Expenditures:			
Public Safety:			
Capital Outlay	243,240	79,083	164,157
Total Expenditures	<u>243,240</u>	<u>79,083</u>	<u>164,157</u>
Net Change in Fund Balances	(152,406)	28,907	181,313
Fund Balance, Beginning of Year	152,406	152,406	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 181,313</u>	<u>\$ 181,313</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 88,015	\$ 69,264	\$ (18,751)
Total Revenues	<u>88,015</u>	<u>69,264</u>	<u>(18,751)</u>
Expenditures:			
General Government:			
Personal Services	30,112	28,937	1,175
Materials and Supplies	73,409	71,750	1,659
Other Expenditures	2,369	2,150	219
Total Expenditures	<u>105,890</u>	<u>102,837</u>	<u>3,053</u>
Net Change in Fund Balances	(17,875)	(33,573)	(15,698)
Fund Balance, Beginning of Year	70,387	70,387	-
Prior Year Encumbrances Appropriated	1,877	1,877	-
Fund Balance, End of Year	<u>\$ 54,389</u>	<u>\$ 38,691</u>	<u>\$ (15,698)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 19,568	\$ 19,568
Total Revenues	<u>-</u>	<u>19,568</u>	<u>19,568</u>
Expenditures:			
General Government:			
Contractual Services	39,967	29,055	10,912
Total Expenditures	<u>39,967</u>	<u>29,055</u>	<u>10,912</u>
Net Change in Fund Balances	(39,967)	(9,487)	30,480
Fund Balance, Beginning of Year	106,346	106,346	-
Prior Year Encumbrances Appropriated	14,967	14,967	-
Fund Balance, End of Year	<u>\$ 81,346</u>	<u>\$ 111,826</u>	<u>\$ 30,480</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

MEDIATION INSTITUTIONALIZATION GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 35	\$ 35
Total Revenues	<u>-</u>	<u>35</u>	<u>35</u>
Expenditures:			
General Government:			
Personal Services	542	542	-
Contractual Services	1,692	1,692	-
Total Expenditures	<u>2,234</u>	<u>2,234</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,234)	(2,199)	35
Other Financing Sources (Uses):			
Transfers Out	(43,354)	(43,354)	-
Total Other Financing Sources (Uses)	<u>(43,354)</u>	<u>(43,354)</u>	<u>-</u>
Net Change in Fund Balances	(45,588)	(45,553)	35
Fund Balance, Beginning of Year	43,784	43,784	-
Prior Year Encumbrances Appropriated	1,804	1,804	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 35</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 91,353	\$ 91,353	\$ -
Miscellaneous	10,460	10,460	-
Total Revenues	101,813	101,813	-
Expenditures:			
Debt service:			
Principal Retirement	5,956,212	5,427,199	529,013
Interest and Fiscal Charges	675,235	456,348	218,887
Issuance Costs	168,553	127,217	41,336
Total Expenditures	6,800,000	6,010,764	789,236
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,698,187)	(5,908,951)	789,236
Other Financing Sources (Uses):			
Issuance of Debt	4,300,000	5,280,000	980,000
Premium on Issuance	-	98,111	98,111
Discount on Issuance	-	(15,305)	(15,305)
Payment to Refunded Bond Escrow Agent	-	(982,980)	(982,980)
Transfers In	1,714,831	1,673,337	(41,494)
Total Other Financing Sources (Uses)	6,014,831	6,053,163	38,332
Net Change in Fund Balances	(683,356)	144,212	827,568
Fund Balance, Beginning of Year	1,706,619	1,706,619	-
Fund Balance, End of Year	\$ 1,023,263	\$ 1,850,831	\$ 827,568

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 30,000	\$ 36,292	\$ 6,292
Total Revenues	<u>30,000</u>	<u>36,292</u>	<u>6,292</u>
Expenditures:			
Debt service:			
Principal Retirement	13,215	13,215	-
Interest and Fiscal Charges	36,785	3,522	33,263
Issuance Costs	-	10,535	(10,535)
Total Expenditures	<u>50,000</u>	<u>27,272</u>	<u>22,728</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	9,020	29,020
Other Financing Sources (Uses):			
Issuance of Debt	-	260,000	260,000
Premium on Issuance	-	7,500	7,500
Payment to Refunded Bond Escrow Agent	-	(256,965)	(256,965)
Total Other Financing Sources (Uses)	<u>-</u>	<u>10,535</u>	<u>10,535</u>
Net Change in Fund Balances	(20,000)	19,555	39,555
Fund Balance, Beginning of Year	44,217	44,217	-
Fund Balance, End of Year	<u>\$ 24,217</u>	<u>\$ 63,772</u>	<u>\$ 39,555</u>

THIS PAGE INTENTIONALLY LEFT BLANK

**LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS**

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Board of Health Fund

To account for the activity of the Board of Health, for which the County Auditor is fiscal agent.

Community Mental Health Fund

To account for monies received from Licking and Knox County levies and for the proceeds of state and federal grants received in the name of the Community Mental Health District.

Soil and Water Conservation Fund

To account for revenues and expenses of the Soil and Water Conservation District.

Solid Waste Disposal Fund

To account for revenues and expenses of the Solid Waste Disposal District.

Licking Parks District Fund

To account for revenues and expenses of the Licking Parks District.

Metropolitan Planning Organization Fund

To account for revenues and expenses of the Licking County Metro Planning Organization.

Property Tax Fund

To account for various tax and tax-related revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Tax Fund

To account for various revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Local Government Fund

To account for local government fund revenues collected on behalf of the County and other political subdivisions within the County.

Libraries Fund

To account for intergovernmental revenues collected on behalf of district libraries and park districts.

Law Library Fund

To account for fine money collected on behalf of the Law Library.

Motor Vehicle License Tax Fund

To account for motor vehicle license taxes collected on behalf of the County and other political subdivisions within the County.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Motor Vehicle Permissive Tax Fund

To account for motor vehicle permissive taxes collected on behalf of the County and other political subdivisions within the County.

Advance Pay Real Estate Fund

To account for advance paid real estate taxes collected on behalf of the County and other political subdivisions within the County.

Hotel - Motel Tax Fund

To account for hotel and motel taxes collected on behalf of the Tourism Council.

CODE-TF Fund

To account for revenues collected on behalf of the Central Ohio Drug Enforcement Task Force.

County Court Fund

To account for auto title, probate court, and juvenile court revenues collected on behalf of the Clerk of Courts.

Alimony and Child Support Fund

To account for alimony and child support receipts collected on behalf of beneficiaries.

Inmate Fund

To account for receipts collected on behalf of inmates in the Licking County Jail.

Sheriff Fund

To account for receipts collected on behalf of the County Sheriff's civil account.

Workers' Compensation Fund

To account for workers compensation payments made from each County department.

Board of Elections Fees Fund

To account for elections revenues collected on behalf of the Ohio Elections Commission.

Law Enforcement Training Fund

To account for revenues collected on behalf of peace officers and troopers for professional training programs.

Family and Children First Fund

To account for revenues collected on behalf of the Family and Children First Council for early intervention toward newborns and teen pregnancy prevention programs.

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deletions	Balance December 31, 2015
Board of Health				
Assets:				
Pooled Cash and Investments	3,324,589	5,226,631	(4,712,069)	3,839,151
Receivables:				
Accounts	7,698	-	(7,698)	-
Total Assets	<u>3,332,287</u>	<u>5,226,631</u>	<u>(4,719,767)</u>	<u>3,839,151</u>
Liabilities:				
Undistributed Monies	3,292,868	5,280,917	(4,864,081)	3,709,704
Accounts Payable	39,419	129,447	(39,419)	129,447
Total Liabilities	<u>\$ 3,332,287</u>	<u>\$ 5,410,364</u>	<u>\$ (4,903,500)</u>	<u>\$ 3,839,151</u>
Community Mental Health				
Assets:				
Pooled Cash and Investments	7,489,109	7,562,172	(6,950,980)	8,100,301
Receivables:				
Intergovernmental	34,281	110,795	(34,281)	110,795
Total Assets	<u>7,523,390</u>	<u>7,672,967</u>	<u>(6,985,261)</u>	<u>8,211,096</u>
Liabilities:				
Undistributed Monies	7,089,588	8,106,769	(7,235,896)	7,960,461
Accounts Payable	433,802	250,635	(433,802)	250,635
Total Liabilities	<u>\$ 7,523,390</u>	<u>\$ 8,357,404</u>	<u>\$ (7,669,698)</u>	<u>\$ 8,211,096</u>
Soil and Water Conservation				
Assets:				
Pooled Cash and Investments	123,796	972,485	(924,168)	172,113
Receivables:				
Intergovernmental	-	8,819	-	8,819
Special Assesments	94,784	78,534	(94,784)	78,534
Total Assets	<u>218,580</u>	<u>1,059,838</u>	<u>(1,018,952)</u>	<u>259,466</u>
Liabilities:				
Undistributed Monies	207,464	1,070,954	(1,020,151)	258,267
Accounts Payable	11,116	1,199	(11,116)	1,199
Total Liabilities	<u>\$ 218,580</u>	<u>\$ 1,072,153</u>	<u>\$ (1,031,267)</u>	<u>\$ 259,466</u>
Solid Waste Disposal				
Assets:				
Pooled Cash and Investments	5,613,195	2,900,696	(2,040,275)	6,473,616
Receivables:				
Intergovernmental	39,493	515,818	(39,493)	515,818
Total Assets	<u>5,652,688</u>	<u>3,416,514</u>	<u>(2,079,768)</u>	<u>6,989,434</u>
Liabilities:				
Undistributed Monies	5,651,243	3,417,959	(2,080,099)	6,989,103
Accounts Payable	1,445	331	(1,445)	331
Total Liabilities	<u>\$ 5,652,688</u>	<u>\$ 3,418,290</u>	<u>\$ (2,081,544)</u>	<u>\$ 6,989,434</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deletions	Balance December 31, 2015
<u>Licking Parks District</u>				
Assets:				
Pooled Cash and Investments	1,021,704	1,273,697	(1,025,966)	1,269,435
Receivables:				
Intergovernmental	-	466	-	466
Total Assets	<u>1,021,704</u>	<u>1,274,163</u>	<u>(1,025,966)</u>	<u>1,269,901</u>
Liabilities:				
Undistributed Monies	987,804	1,308,063	(1,041,195)	1,254,672
Accounts Payable	33,900	15,229	(33,900)	15,229
Total Liabilities	<u>\$ 1,021,704</u>	<u>\$ 1,323,292</u>	<u>\$ (1,075,095)</u>	<u>\$ 1,269,901</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Pooled Cash and Investments	794,731	348,511	(278,042)	865,200
Receivables:				
Intergovernmental	39,317	41,837	(39,317)	41,837
Total Assets	<u>834,048</u>	<u>390,348</u>	<u>(317,359)</u>	<u>907,037</u>
Liabilities:				
Undistributed Monies	831,894	392,502	(317,743)	906,653
Accounts Payable	2,154	384	(2,154)	384
Total Liabilities	<u>\$ 834,048</u>	<u>\$ 392,886</u>	<u>\$ (319,897)</u>	<u>\$ 907,037</u>
<u>Property Tax</u>				
Assets:				
Pooled Cash and Investments	8,786,984	210,967,584	(210,675,646)	9,078,922
Receivables:				
Taxes	207,436,620	211,965,663	(207,436,620)	211,965,663
Special Assesments	121,586	219,135	(121,586)	219,135
Total Assets	<u>216,345,190</u>	<u>423,152,382</u>	<u>(418,233,852)</u>	<u>221,263,720</u>
Liabilities:				
Due to Other Governments	216,345,190	423,152,382	(418,233,852)	221,263,720
Total Liabilities	<u>\$ 216,345,190</u>	<u>\$ 423,152,382</u>	<u>\$ (418,233,852)</u>	<u>\$ 221,263,720</u>
<u>Undivided Tax</u>				
Assets:				
Pooled Cash and Investments	420,353	84,898,061	(84,833,309)	485,105
Receivables:				
Intergovernmental	1,101,237	1,077,476	(1,101,237)	1,077,476
Special Assesments	9,128,046	6,331,227	(9,128,046)	6,331,227
Total Assets	<u>10,649,636</u>	<u>92,306,764</u>	<u>(95,062,592)</u>	<u>7,893,808</u>
Liabilities:				
Due to Other Governments	10,649,636	92,306,764	(95,062,592)	7,893,808
Total Liabilities	<u>\$ 10,649,636</u>	<u>\$ 92,306,764</u>	<u>\$ (95,062,592)</u>	<u>\$ 7,893,808</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deletions	Balance December 31, 2015
<u>Undivided Local Government</u>				
Assets:				
Pooled Cash and Investments	27,912	4,106,408	(4,106,408)	27,912
Receivables:				
Intergovernmental	906,174	1,042,665	(906,174)	1,042,665
Total Assets	<u>934,086</u>	<u>5,149,073</u>	<u>(5,012,582)</u>	<u>1,070,577</u>
Liabilities:				
Due to Other Governments	934,086	5,149,073	(5,012,582)	1,070,577
Total Liabilities	<u>\$ 934,086</u>	<u>\$ 5,149,073</u>	<u>\$ (5,012,582)</u>	<u>\$ 1,070,577</u>
<u>Libraries</u>				
Assets:				
Pooled Cash and Investments	3	4,950,971	(4,950,971)	3
Receivables:				
Intergovernmental	2,026,520	2,158,555	(2,026,520)	2,158,555
Total Assets	<u>2,026,523</u>	<u>7,109,526</u>	<u>(6,977,491)</u>	<u>2,158,558</u>
Liabilities:				
Due to Other Governments	2,026,523	7,109,526	(6,977,491)	2,158,558
Total Liabilities	<u>\$ 2,026,523</u>	<u>\$ 7,109,526</u>	<u>\$ (6,977,491)</u>	<u>\$ 2,158,558</u>
<u>Law Library</u>				
Assets:				
Pooled Cash and Investments	1,400	-	-	1,400
Total Assets	<u>1,400</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Liabilities:				
Undistributed Monies	1,400	-	-	1,400
Total Liabilities	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>
<u>Motor Vehicle License Tax</u>				
Assets:				
Pooled Cash and Investments	245	5,188,370	(5,188,370)	245
Receivables:				
Intergovernmental	607,356	630,203	(607,356)	630,203
Total Assets	<u>607,601</u>	<u>5,818,573</u>	<u>(5,795,726)</u>	<u>630,448</u>
Liabilities:				
Due to Other Governments	607,601	5,818,573	(5,795,726)	630,448
Total Liabilities	<u>\$ 607,601</u>	<u>\$ 5,818,573</u>	<u>\$ (5,795,726)</u>	<u>\$ 630,448</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deletions	Balance December 31, 2015
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Pooled Cash and Investments	1,092,103	1,335,299	(1,296,061)	1,131,341
Receivables:				
Intergovernmental	221,729	237,542	(221,729)	237,542
Total Assets	<u>1,313,832</u>	<u>1,572,841</u>	<u>(1,517,790)</u>	<u>1,368,883</u>
Liabilities:				
Due to Other Governments	1,313,832	1,572,841	(1,517,790)	1,368,883
Total Liabilities	<u>\$ 1,313,832</u>	<u>\$ 1,572,841</u>	<u>\$ (1,517,790)</u>	<u>\$ 1,368,883</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Pooled Cash and Investments	10,210	5,504	(1,787)	13,927
Receivables:				
Intergovernmental	-	520	-	520
Total Assets	<u>10,210</u>	<u>6,024</u>	<u>(1,787)</u>	<u>14,447</u>
Liabilities:				
Undistributed Monies	10,210	6,024	(1,787)	14,447
Total Liabilities	<u>\$ 10,210</u>	<u>\$ 6,024</u>	<u>\$ (1,787)</u>	<u>\$ 14,447</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Pooled Cash and Investments	60,945	455,409	(465,914)	50,440
Receivables:				
Intergovernmental	-	39,218	-	39,218
Total Assets	<u>60,945</u>	<u>494,627</u>	<u>(465,914)</u>	<u>89,658</u>
Liabilities:				
Undistributed Monies	60,945	494,627	(465,914)	89,658
Total Liabilities	<u>\$ 60,945</u>	<u>\$ 494,627</u>	<u>\$ (465,914)</u>	<u>\$ 89,658</u>
<u>Central Ohio Drug Enforcement - Task Force</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	486,772	580,857	(529,317)	538,312
Receivables:				
Total Assets	<u>486,772</u>	<u>580,857</u>	<u>(529,317)</u>	<u>538,312</u>
Liabilities:				
Undistributed Monies	486,772	580,857	(529,317)	538,312
Total Liabilities	<u>\$ 486,772</u>	<u>\$ 580,857</u>	<u>\$ (529,317)</u>	<u>\$ 538,312</u>
<u>County Court</u>				
Assets:				
Pooled Cash and Investments	31,790	38,300	(16,492)	53,598
Cash and Cash Equivalents in Segregated Accounts	1,432,606	48,151,982	(48,144,063)	1,440,525
Total Assets	<u>1,464,396</u>	<u>48,190,282</u>	<u>(48,160,555)</u>	<u>1,494,123</u>
Liabilities:				
Undistributed Monies	1,464,396	48,190,282	(48,160,555)	1,494,123
Total Liabilities	<u>\$ 1,464,396</u>	<u>\$ 48,190,282</u>	<u>\$ (48,160,555)</u>	<u>\$ 1,494,123</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deletions	Balance December 31, 2015
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	21,106	1,673,675	(1,676,369)	18,412
Total Assets	<u>21,106</u>	<u>1,673,675</u>	<u>(1,676,369)</u>	<u>18,412</u>
Liabilities:				
Undistributed Monies	21,106	1,673,675	(1,676,369)	18,412
Total Liabilities	<u>\$ 21,106</u>	<u>\$ 1,673,675</u>	<u>\$ (1,676,369)</u>	<u>\$ 18,412</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	38,055	567,304	(561,689)	43,670
Total Assets	<u>38,055</u>	<u>567,304</u>	<u>(561,689)</u>	<u>43,670</u>
Liabilities:				
Undistributed Monies	38,055	567,304	(561,689)	43,670
Total Liabilities	<u>\$ 38,055</u>	<u>\$ 567,304</u>	<u>\$ (561,689)</u>	<u>\$ 43,670</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	325,175	8,382,005	(8,472,788)	234,392
Total Assets	<u>325,175</u>	<u>8,382,005</u>	<u>(8,472,788)</u>	<u>234,392</u>
Liabilities:				
Undistributed Monies	325,175	8,382,005	(8,472,788)	234,392
Total Liabilities	<u>\$ 325,175</u>	<u>\$ 8,382,005</u>	<u>\$ (8,472,788)</u>	<u>\$ 234,392</u>
<u>Workers Compensation</u>				
Assets:				
Pooled Cash and Investments	1,764,874	614,785	(576,239)	1,803,420
Total Assets	<u>1,764,874</u>	<u>614,785</u>	<u>(576,239)</u>	<u>1,803,420</u>
Liabilities:				
Undistributed Monies	1,764,874	614,785	(576,239)	1,803,420
Total Liabilities	<u>\$ 1,764,874</u>	<u>\$ 614,785</u>	<u>\$ (576,239)</u>	<u>\$ 1,803,420</u>
<u>Board of Elections Fees</u>				
Assets:				
Pooled Cash and Investments	25	4,685	(4,030)	680
Total Assets	<u>25</u>	<u>4,685</u>	<u>(4,030)</u>	<u>680</u>
Liabilities:				
Undistributed Monies	25	4,685	(4,710)	-
Accounts Payable	-	680	-	680
Total Liabilities	<u>\$ 25</u>	<u>\$ 5,365</u>	<u>\$ (4,710)</u>	<u>\$ 680</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deletions	Balance December 31, 2015
<u>Law Enforcement Training</u>				
Assets:				
Pooled Cash and Investments	8,430	10,100	(8,839)	9,691
Total Assets	<u>8,430</u>	<u>10,100</u>	<u>(8,839)</u>	<u>9,691</u>
Liabilities:				
Undistributed Monies	8,424	10,106	(8,839)	9,691
Accounts Payable	6	-	(6)	-
Total Liabilities	<u>\$ 8,430</u>	<u>\$ 10,106</u>	<u>\$ (8,845)</u>	<u>\$ 9,691</u>
<u>Family and Children First</u>				
Assets:				
Pooled Cash and Investments	627,316	624,196	(724,852)	526,660
Receivables:				
Accounts	-	52,839	-	52,839
Total Assets	<u>627,316</u>	<u>677,035</u>	<u>(724,852)</u>	<u>579,499</u>
Liabilities:				
Undistributed Monies	546,391	757,960	(772,520)	531,831
Accounts Payable	80,925	47,668	(80,925)	47,668
Total Liabilities	<u>\$ 627,316</u>	<u>\$ 805,628</u>	<u>\$ (853,445)</u>	<u>\$ 579,499</u>
<u>Total - All Agency Funds</u>				
Assets:				
Pooled Cash and Investments	31,199,714	331,483,864	(328,780,418)	33,903,160
Cash and Cash Equivalents in Segregated Accounts	2,303,714	59,355,823	(59,384,226)	2,275,311
Receivables:				
Taxes	207,436,620	211,965,663	(207,436,620)	211,965,663
Intergovernmental	4,976,107	5,863,914	(4,976,107)	5,863,914
Special Assesments	9,344,416	6,628,896	(9,344,416)	6,628,896
Accounts	7,698	52,839	(7,698)	52,839
Total Assets	<u>255,268,269</u>	<u>615,350,999</u>	<u>(609,929,485)</u>	<u>260,689,783</u>
Liabilities:				
Due to Other Governments	231,876,868	535,109,159	(532,600,033)	234,385,994
Undistributed Monies	22,788,634	80,859,474	(77,789,892)	25,858,216
Accounts Payable	602,767	445,573	(602,767)	445,573
Total Liabilities	<u>\$ 255,268,269</u>	<u>\$ 616,414,206</u>	<u>\$ (610,992,692)</u>	<u>\$ 260,689,783</u>

STATISTICAL SECTION

THIS PAGE INTENTIONALLY LEFT BLANK

LICKING COUNTY, OHIO

STATISTICAL SECTION

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	S 4 – S-15
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 16 – S 25
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 26 – S 35
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 36 – S 39
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 40 – S 49
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

Source Note: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

LICKING COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2006	2007	2008	2009
Governmental Activities:				
Net Investment in Capital Assets	\$49,800,603	\$51,580,909	\$53,209,177	\$53,870,514
Restricted	23,347,063	26,352,190	24,638,502	23,768,761
Unrestricted	25,069,449	30,842,089	28,828,702	26,020,681
<i>Total Governmental Activities Net Position</i>	<u>\$98,217,115</u>	<u>\$108,775,188</u>	<u>\$106,676,381</u>	<u>\$103,659,956</u>
Business-type Activities:				
Net Investment in Capital Assets	\$2,164,975	\$7,743,661	\$7,312,193	\$7,783,689
Unrestricted	9,245,241	3,767,199	3,761,862	4,020,571
<i>Total Business-type Activities Net Position</i>	<u>\$11,410,216</u>	<u>\$11,510,860</u>	<u>\$11,074,055</u>	<u>\$11,804,260</u>
Primary Government:				
Net Investment in Capital Assets	\$51,965,578	\$59,324,570	\$60,521,370	\$61,654,203
Restricted	23,347,063	26,352,190	24,638,502	23,768,761
Unrestricted	34,314,690	34,609,288	32,590,564	30,041,252
<i>Total Primary Government Net Position</i>	<u>\$109,627,331</u>	<u>\$120,286,048</u>	<u>\$117,750,436</u>	<u>\$115,464,216</u>

Source: County Auditor's Office

Note: GASB 68 was implemented in 2015. Effects of this implementation can not fully be shown for prior years.

2010	2011	2012	2013	2014	2015
\$51,300,885	\$54,751,851	\$55,181,878	\$54,566,385	\$56,967,417	\$59,194,881
27,214,456	28,749,691	30,208,635	27,878,413	28,208,353	28,535,892
25,885,998	21,932,842	26,100,698	29,320,641	(1,816,370)	1,207,467
<u>\$104,401,339</u>	<u>\$105,434,384</u>	<u>\$111,491,211</u>	<u>\$111,765,439</u>	<u>\$83,359,400</u>	<u>\$88,938,240</u>
\$7,665,029	\$8,061,612	\$8,210,475	\$8,448,915	\$9,266,454	\$10,117,722
4,108,218	4,256,578	4,970,210	4,868,284	4,025,553	4,280,728
<u>\$11,773,247</u>	<u>\$12,318,190</u>	<u>\$13,180,685</u>	<u>\$13,317,199</u>	<u>\$13,292,007</u>	<u>\$14,398,450</u>
\$58,965,914	\$62,813,463	\$63,392,353	\$63,015,300	\$66,233,871	\$69,312,603
27,214,456	28,749,691	30,208,635	27,878,413	28,208,353	28,535,892
29,994,216	26,189,420	31,070,908	34,188,925	2,209,183	5,488,195
<u>\$116,174,586</u>	<u>\$117,752,574</u>	<u>\$124,671,896</u>	<u>\$125,082,638</u>	<u>\$96,651,407</u>	<u>\$103,336,690</u>

LICKING COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2006	2007	2008	2009
Expenses				
Governmental Activities:				
Public Safety	\$20,221,025	\$19,978,109	\$22,526,020	\$22,618,676
Health	3,077,741	4,487,341	4,756,000	4,738,081
Human Services	41,153,930	44,509,343	50,272,596	46,329,100
Conservation and Recreation	1,062,742	1,147,499	1,194,101	1,219,161
Community and Economic Development	1,335,254	1,081,339	1,123,999	1,341,034
Public Works	7,150,161	7,472,624	8,769,736	8,489,774
General Government	20,786,809	21,478,197	27,214,151	24,088,042
Interest and Fiscal Charges	797,065	690,358	559,610	524,122
<i>Total Governmental Activities Expenses</i>	<u>95,584,727</u>	<u>100,844,810</u>	<u>116,416,213</u>	<u>109,347,990</u>
Business-type Activities:				
Water	249,450	255,957	376,746	439,542
Wastewater	2,219,436	2,265,613	2,821,752	2,391,888
<i>Total Business-type Activities Expenses</i>	<u>2,468,886</u>	<u>2,521,570</u>	<u>3,198,498</u>	<u>2,831,430</u>
<i>Total Primary Government Expenses</i>	<u>\$98,053,613</u>	<u>\$103,366,380</u>	<u>\$119,614,711</u>	<u>\$112,179,420</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$351,617	\$275,804	\$598,743	\$746,611
Health	324,271	349,836	398,328	366,980
Human Services	1,276,768	1,190,603	1,202,096	1,055,152
Community and Economic Development	263,841	163,842	149,241	14,724
Public Works	522,746	548,497	516,955	427,169
General Government	7,997,953	7,957,879	7,763,634	8,177,905
Interest and Fiscal Charges	0	0	0	0
Operating Grants and Contributions	36,907,808	38,452,504	41,180,918	36,896,619
Capital Grants and Contributions	1,625,400	1,244,226	666,424	3,080,118
<i>Total Governmental Activities Program Revenues</i>	<u>49,270,404</u>	<u>50,183,191</u>	<u>52,476,339</u>	<u>50,765,278</u>

2010	2011	2012	2013	2014	2015
\$22,464,292	\$22,312,572	\$20,798,926	\$23,472,844	\$24,893,853	\$24,942,353
4,691,348	4,606,607	4,440,024	4,629,012	4,688,117	5,283,625
38,394,980	40,250,490	39,542,915	41,129,119	44,582,192	45,130,728
628,620	552,157	552,514	402,256	352,357	412,464
946,386	1,283,293	982,289	929,959	978,362	838,411
7,993,264	8,625,735	10,119,994	8,533,404	8,054,505	11,470,019
25,666,179	28,517,262	24,548,222	27,309,203	28,987,493	29,693,899
503,687	607,512	600,463	507,739	494,676	726,777
<u>101,288,756</u>	<u>106,755,628</u>	<u>101,585,347</u>	<u>106,913,536</u>	<u>113,031,555</u>	<u>118,498,276</u>
149,243	155,553	184,383	234,357	241,314	185,121
<u>2,432,201</u>	<u>1,975,581</u>	<u>2,002,900</u>	<u>2,452,202</u>	<u>2,408,409</u>	<u>2,352,962</u>
<u>2,581,444</u>	<u>2,131,134</u>	<u>2,187,283</u>	<u>2,686,559</u>	<u>2,649,723</u>	<u>2,538,083</u>
<u>\$103,870,200</u>	<u>\$108,886,762</u>	<u>\$103,772,630</u>	<u>\$109,600,095</u>	<u>\$115,681,278</u>	<u>\$121,036,359</u>
\$1,893,807	\$2,412,309	\$678,856	\$539,144	\$1,582,578	\$1,517,861
400,967	545,699	589,037	541,505	592,066	569,936
1,037,733	1,112,033	1,859,432	1,968,366	1,889,342	1,915,341
148,498	185,449	110,372	63,168	120,127	192,363
404,105	433,864	262,045	379,321	377,398	597,738
8,281,121	9,126,081	12,271,616	12,481,482	14,011,749	13,330,929
0	0	0	0	10,386	10,460
34,979,942	32,994,121	33,085,329	32,087,500	35,078,054	33,769,839
408,753	0	1,148,869	711,989	1,678,374	4,766,395
<u>47,554,926</u>	<u>46,809,556</u>	<u>50,005,556</u>	<u>48,772,475</u>	<u>55,340,074</u>	<u>56,670,862</u>

(continued)

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2006	2007	2008	2009
Business-type Activities:				
Charges for Services				
Water	284,088	306,620	281,738	308,801
Wastewater	2,028,691	2,220,742	2,261,155	2,598,220
Capital Grants and Contributions	0	0	79,210	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,312,779</u>	<u>2,527,362</u>	<u>2,622,103</u>	<u>2,907,021</u>
<i>Total Primary Government Program Revenues</i>	<u>51,583,183</u>	<u>52,710,553</u>	<u>55,098,442</u>	<u>53,672,299</u>
Net (Expense)/Revenue				
Governmental Activities	(46,314,323)	(50,661,619)	(63,939,874)	(58,582,712)
Business-type Activities	(156,107)	5,792	(576,395)	75,591
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$46,470,430)</u>	<u>(\$50,655,827)</u>	<u>(\$64,516,269)</u>	<u>(\$58,507,121)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$20,444,409	\$22,189,749	\$21,893,947	\$20,820,828
Sales Taxes	23,730,293	24,751,138	24,351,715	22,987,191
Special Assessments	0	0	0	0
Intergovernmental, Unrestricted	7,730,570	7,283,435	7,319,308	7,481,461
Investment Earnings	3,853,374	4,107,176	2,014,078	1,167,578
Miscellaneous	2,940,868	2,847,738	3,946,781	3,604,133
Transfers	95,090	40,456	(75,110)	(494,904)
<i>Total Governmental Activities</i>	<u>58,794,604</u>	<u>61,219,692</u>	<u>59,450,719</u>	<u>55,566,287</u>
Business-type Activities:				
Investment Earnings	7,074	135,308	64,480	159,710
Miscellaneous	0	0	0	0
Transfers	(95,090)	(40,456)	75,110	494,904
<i>Total Business-type Activities</i>	<u>(88,016)</u>	<u>94,852</u>	<u>139,590</u>	<u>654,614</u>
<i>Total Primary Government</i>	<u>\$58,706,588</u>	<u>\$61,314,544</u>	<u>\$59,590,309</u>	<u>\$56,220,901</u>
Change in Net Position				
Governmental Activities	\$12,480,281	\$10,558,073	(\$4,489,155)	(\$3,016,425)
Business-type Activities	(244,123)	100,644	(436,805)	730,205
<i>Total Primary Government Change in Net Position</i>	<u>\$12,236,158</u>	<u>\$10,658,717</u>	<u>(\$4,925,960)</u>	<u>(\$2,286,220)</u>

Source: County Auditor's Office

Note: GASB 68 was implemented in 2015. Effects of this implementation can not fully be shown for prior years.

2010	2011	2012	2013	2014	2015
379,710	272,279	263,497	292,720	244,493	286,425
2,663,972	2,402,229	2,786,281	2,497,820	2,648,310	2,613,746
0	0	0	0	188,248	731,412
3,043,682	2,674,508	3,049,778	2,790,540	3,081,051	3,631,583
50,598,608	49,484,064	53,055,334	51,563,015	58,421,125	60,302,445
(53,733,830)	(59,946,072)	(51,579,791)	(58,141,061)	(57,691,481)	(61,827,414)
462,238	543,374	862,495	103,981	431,328	1,093,500
(\$53,271,592)	(\$59,402,698)	(\$50,717,296)	(\$58,037,080)	(\$57,260,153)	(\$60,733,914)
\$21,358,372	\$23,136,440	\$24,022,693	\$23,104,343	\$22,793,774	\$26,445,255
23,619,086	24,804,013	26,568,612	28,188,971	30,096,696	33,056,527
0	0	159,088	100,846	88,527	114,874
7,242,261	7,648,773	4,724,578	5,326,495	5,281,477	5,653,545
683,859	424,101	332,472	258,467	204,702	628,792
3,525,105	3,257,496	1,356,229	1,436,167	1,378,114	1,510,346
(332,628)	0	0	0	0	(3,085)
56,096,055	59,270,823	57,163,672	58,415,289	59,843,290	67,406,254
785	1,569	0	0	0	0
0	0	0	32,533	18,371	9,858
332,628	0	0	0	0	3,085
333,413	1,569	0	32,533	18,371	12,943
\$56,429,468	\$59,272,392	\$57,163,672	\$58,447,822	\$59,861,661	\$67,419,197
\$2,362,225	(\$675,249)	\$5,583,881	\$274,228	\$2,151,809	\$5,578,840
795,651	544,943	862,495	136,514	449,699	1,106,443
\$3,157,876	(\$130,306)	\$6,446,376	\$410,742	\$2,601,508	\$6,685,283

LICKING COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2006	2007	2008	2009
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	1,004,088	966,721	1,360,658	1,335,903
Unreserved	12,673,345	14,959,807	10,810,458	6,726,828
<i>Total General Fund</i>	<u>13,677,433</u>	<u>15,926,528</u>	<u>12,171,116</u>	<u>8,062,731</u>
All Other Governmental Funds				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Reserved	7,791,909	8,659,556	9,964,917	9,204,743
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,834,205	19,361,035	16,235,867	17,638,693
Capital Projects Funds	(263,590)	(48,687)	(795,676)	(2,084,489)
Total All Other Governmental Funds	<u>25,362,524</u>	<u>27,971,904</u>	<u>25,405,108</u>	<u>24,758,947</u>
<i>Total Governmental Funds</i>	<u><u>\$39,039,957</u></u>	<u><u>\$43,898,432</u></u>	<u><u>\$37,576,224</u></u>	<u><u>\$32,821,678</u></u>

Source: County Auditor's Office

Note: The County implemented GASB 54 in 2011 which established new fund balance classifications.

2010	2011	2012	2013	2014	2015
\$0	\$221,880	\$486,538	\$63,571	\$63,679	\$132,609
0	0	0	0	0	0
0	300,000	300,000	300,000	300,000	300,000
0	705,744	4,858,587	2,630,530	5,510,028	2,256,403
0	13,626,616	11,594,673	17,438,928	16,625,431	23,266,239
1,100,079	0	0	0	0	0
8,860,315	0	0	0	0	0
9,960,394	14,854,240	17,239,798	20,433,029	22,499,138	25,955,251
\$0	\$3,345,481	\$140,637	\$109,864	\$469,466	\$315,899
0	25,221,409	28,138,740	25,965,405	26,115,414	26,675,940
0	61,911	61,911	61,911	214,911	192,250
0	0	627,565	375,501	387,311	285,395
9,252,685	0	0	0	0	0
18,465,611	0	0	0	0	0
(2,665,992)	0	0	0	0	0
25,052,304	28,628,801	28,968,853	26,512,681	27,187,102	27,469,484
\$35,012,698	\$43,483,041	\$46,208,651	\$46,945,710	\$49,686,240	\$53,424,735

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2006	2007	2008	2009
Revenues:				
Taxes	\$44,607,102	\$47,114,675	\$46,596,606	\$44,029,476
Intergovernmental Revenues	41,836,027	46,419,234	47,628,133	47,727,748
Charges for Services	9,503,654	9,307,126	9,063,098	9,610,932
Licenses and Permits	314,086	317,274	400,340	385,024
Investment Earnings	3,688,173	3,904,928	1,916,674	1,132,559
Special Assessments	119,838	152,659	145,045	192,300
Fines and Forfeitures	836,444	743,361	715,231	618,739
All Other Revenue	2,940,868	2,847,738	3,946,781	3,604,133
<i>Total Revenue</i>	<u>103,846,192</u>	<u>110,806,995</u>	<u>110,411,908</u>	<u>107,300,911</u>
Expenditures:				
Current:				
Public Safety	20,113,164	21,207,576	21,747,279	22,276,569
Health	3,019,681	4,397,989	4,643,750	4,650,960
Human Services	41,642,179	45,844,341	50,482,841	46,642,334
Conservation and Recreation	1,062,742	1,147,499	1,194,101	1,219,161
Community and Economic Development	1,308,555	1,095,554	1,123,476	1,338,020
Public Works	7,206,059	7,733,293	7,933,615	7,526,995
General Government	20,941,877	21,662,889	23,689,880	23,707,582
Capital Outlay	782,857	1,269,285	3,804,020	3,293,605
Debt Service:				
Principal Retirement	1,110,997	1,130,676	883,512	852,511
Interest and Fiscal Charges	798,702	697,548	565,366	527,525
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>97,986,813</u>	<u>106,186,650</u>	<u>116,067,840</u>	<u>112,035,262</u>
Excess (Deficiency) of Revenues Over Expenditures	5,859,379	4,620,345	(5,655,932)	(4,734,351)

2010	2011	2012	2013	2014	2015
\$45,285,486	\$47,724,359	\$50,825,427	\$51,509,171	\$53,466,819	\$59,298,361
42,013,939	40,862,143	37,733,277	38,185,258	42,424,152	40,855,048
10,833,783	11,925,434	12,941,423	13,287,182	15,251,761	15,264,542
420,318	562,519	598,384	642,349	638,099	662,803
670,341	411,114	332,472	258,467	204,702	608,527
183,479	170,964	178,677	137,807	130,051	168,798
767,230	1,194,650	694,191	626,645	752,218	749,396
3,525,105	3,257,496	2,669,671	3,017,960	2,829,649	3,163,337
<u>103,699,681</u>	<u>106,108,679</u>	<u>105,973,522</u>	<u>107,664,839</u>	<u>115,697,451</u>	<u>120,770,812</u>
22,133,310	21,260,002	21,019,756	23,066,662	23,689,474	25,020,816
4,650,384	4,544,893	4,440,203	4,635,195	4,722,023	5,275,049
38,669,220	39,145,611	39,767,311	41,221,320	43,881,645	44,879,033
628,620	552,157	552,514	402,256	352,357	412,464
981,151	1,270,000	927,436	961,929	966,467	794,915
6,737,531	7,383,209	9,640,316	7,963,304	9,860,452	10,135,501
23,087,798	25,626,678	24,524,367	27,017,687	28,138,022	29,476,970
3,391,851	1,881,442	3,874,446	677,858	1,238,487	3,805,470
805,684	766,019	3,660,969	3,821,884	3,862,810	5,523,414
507,536	352,390	468,578	494,412	457,082	467,265
0	0	96,568	19,199	28,069	168,553
<u>101,593,085</u>	<u>102,782,401</u>	<u>108,972,464</u>	<u>110,281,706</u>	<u>117,196,888</u>	<u>125,959,450</u>
2,106,596	3,326,278	(2,998,942)	(2,616,867)	(1,499,437)	(5,188,638)

(Continued)

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2006	2007	2008	2009
Other Financing Sources (Uses):				
Sale of Capital Assets	29,731	53,509	32,464	6
Other Financing Sources - Capital Lease	0	111,401	0	0
General Obligation Bonds Issued	1,930,000	0	0	0
Special Assessment Bonds Issued	0	0	0	0
Energy Conservation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	0	0
Refunded Bonds Redeemed	0	0	0	0
Premium on Issued Debt	0	0	0	0
Discount on Issued Debt	0	0	0	0
Transfers In	6,887,540	6,248,292	6,338,099	2,942,882
Transfers Out	(6,792,450)	(6,207,836)	(6,413,209)	(3,007,232)
<i>Total Other Financing Sources (Uses)</i>	<u>2,054,821</u>	<u>205,366</u>	<u>(42,646)</u>	<u>(64,344)</u>
Increase (Decrease) in Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u><u>\$7,914,200</u></u>	<u><u>\$4,825,711</u></u>	<u><u>(\$5,698,578)</u></u>	<u><u>(\$4,798,695)</u></u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.01%	 1.79%	 1.29%	 1.28%

Source: County Auditor's Office

2010	2011	2012	2013	2014	2015
0	0	0	0	0	0
0	0	284,057	0	0	177,260
0	0	4,944,929	3,385,000	4,175,000	8,585,542
0	0	0	0	0	0
0	6,070,000	0	0	0	0
0	2,290,632	0	0	0	1,240,000
0	(5,967,587)	0	0	0	(1,239,945)
0	0	21,427	17,166	39,412	129,218
0	0	0	0	0	(15,305)
2,354,437	4,420,810	3,895,703	4,052,476	4,660,005	6,697,832
(2,290,955)	(4,420,810)	(3,895,703)	(4,052,476)	(4,660,005)	(6,697,832)
63,482	2,393,045	5,250,413	3,402,166	4,214,412	8,876,770
0	0	1,193	(48,240)	104,710	50,363
\$2,170,078	\$5,719,323	\$2,252,664	\$737,059	\$2,819,685	\$3,738,495

1.34%

1.10%

3.82%

3.99%

3.89%

5.14%

LICKING COUNTY, OHIO

ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

Tax year	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Real Property				
Assessed	\$3,381,698,870	\$3,456,409,980	\$3,518,976,090	\$3,568,022,470
Actual	9,661,996,771	9,875,457,086	10,054,217,400	10,194,349,914
Public Utility				
Assessed	126,951,180	110,312,750	117,490,380	123,306,320
Actual	126,951,180	110,312,750	117,490,380	123,306,320
Tangible Personal Property				
Assessed	138,408,110	71,659,210	7,992,880	0
Actual	738,176,587	573,273,680	127,886,080	0
Total				
Assessed	3,647,058,160	3,638,381,940	3,644,459,350	3,691,328,790
Actual	10,527,124,538	10,559,043,516	10,299,593,860	10,317,656,234
Assessed Value as a Percentage of Actual Value	34.64%	34.46%	35.38%	35.78%
Total Direct Tax Rate	7.40	7.40	7.10	7.40

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property is at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and 0% for 2009 and thereafter.

2010	2011	2012	2013	2014	2015
\$3,585,478,540	\$3,598,090,910	\$3,620,355,740	\$3,643,244,550	\$3,737,734,580	\$3,688,529,590
10,244,224,400	10,280,259,743	10,343,873,543	10,409,270,143	10,679,241,657	10,538,655,971
128,912,560	139,321,620	143,979,570	159,952,690	165,124,610	217,031,240
128,912,560	139,321,620	143,979,570	159,952,690	165,124,610	217,031,240
0	0	0	0	0	0
0	0	0	0	0	0
3,714,391,100	3,737,412,530	3,764,335,310	3,803,197,240	3,902,859,190	3,905,560,830
10,373,136,960	10,419,581,363	10,487,853,113	10,569,222,833	10,844,366,267	10,755,687,211
35.81%	35.87%	35.89%	35.98%	35.99%	36.31%
7.70	7.70	7.70	7.70	8.00	8.00

LICKING COUNTY, OHIO

PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN CALANDER YEARS

	2006	2007	2008	2009
Direct County Rates				
General Fund	2.20	2.20	1.90	2.20
Developmental Disabilities	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.90	0.90	0.90	0.90
Mental Health	1.00	1.00	1.00	1.00
Total	7.40	7.40	7.10	7.40
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	11.50	11.50	11.50	11.50
New Albany Plain Local Park District	1.72	1.69	1.69	1.69
Granville Recreation District	0.00	0.00	0.00	1.00
Knox County Library District	0.41	0.41	0.43	1.30
Licking County Library	0.00	0.00	0.00	0.00
Pataskala Library	0.00	0.50	0.50	0.50
Licking Park District	0.00	0.50	0.50	0.50
Corporations	0.70 - 7.90	0.70 - 7.90	0.70 - 7.90	0.60 - 7.90
Villages	1.20 - 13.20	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20
Townships	2.30 - 14.85	0.60 - 14.85	2.3 - 14.95	2.25 - 14.20
School Districts	30.70 - 82.25	30.70 - 82.25	30.70 - 82.33	31.30 - 82.30
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

2010	2011	2012	2013	2014	2015
2.20	2.20	2.20	2.20	2.20	2.20
2.30	2.30	2.30	2.30	2.60	2.60
1.00	1.00	1.00	1.00	1.00	1.00
1.20	1.20	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.70	7.70	7.70	7.70	8.00	8.00
11.50	11.50	11.50	11.50	11.00	11.00
1.69	1.79	1.79	1.79	1.59	1.59
1.00	1.00	1.00	1.00	1.00	1.00
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.50	0.50	0.25	0.25	0.25	0.25
0.60 - 7.90	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40	0.70 - 6.40
1.20 - 13.20	1.20 - 13.20	1.20 - 13.20	1.20 - 13.30	1.50 - 13.3	1.50 - 13.3
2.25 - 14.20	2.30 - 14.20	2.30 - 13.95	2.30 - 13.95	2.30 - 13.50	2.50 - 14.50
31.30 - 87.10	33.40 - 87.10	31.30 - 87.10	31.30 - 92.60	33.00 - 92.95	33.10 - 92.95
2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.54 - 6.4	2.0 - 6.4

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

Name of Taxpayer	Nature of Business	2015		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$120,615,840	1	3.09%
AEP Ohio Transmission	Gas Lines	39,770,290	2	1.02%
Licking Rural Electric Inc.	Electric	16,789,590	3	0.43%
Columbia Gas Transmission Corp	Gas Lines	11,031,500	4	0.28%
Glimcher Properties LTD	Development	9,065,010	5	0.23%
Distribution Land Corp	Development	8,789,140	6	0.23%
Kroger Company	Retail	7,509,170	7	0.19%
Dominion Transmission	Gas Lines	7,478,560	8	0.19%
Heath-Newark-Licking Port Auth	Development	7,446,230	9	0.19%
Etna Retail DC LLC	Retail	6,856,500	10	0.18%
	Subtotal	235,351,830		6.03%
	All Others	3,670,209,000		93.97%
	Total	\$3,905,560,830		100.00%

Name of Taxpayer	Nature of Business	2006		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$42,583,110	1	1.17%
Columbus Southern Power Company	Public Utility	18,732,740	2	0.51%
Licking Rural Electric	Public Utility	15,924,770	3	0.44%
Glimcher Properties Ltd	Development	14,329,140	4	0.39%
MBJ Holdings LLC	Development	11,125,810	5	0.31%
Alltel Ohio Inc.	Public Utility	9,403,560	6	0.26%
Distribution Land Corp	Development	8,667,430	7	0.24%
United Telephone of Ohio	Public Utility	7,169,280	8	0.20%
Owens Corning Fiberglass	Building Materials	6,853,580	9	0.19%
GE Quartz Inc	Fused Quartz Materials	6,170,390	10	0.17%
	Subtotal	140,959,810		3.88%
	All Others	3,506,098,350		96.12%
	Total	\$3,647,058,160		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
(AMOUNTS IN THOUSANDS)
LAST TEN YEARS

Collection Year	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Total Tax Levy (1)	\$24,140,454	\$26,117,426	\$25,293,387	\$25,602,214
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	22,099,049	23,743,607	22,951,690	23,071,995
Percent of Levy Collected	91.54%	90.91%	90.74%	90.12%
Delinquent Tax Collections	<u>768,704</u>	<u>850,464</u>	<u>745,930</u>	<u>725,513</u>
Total Tax Collections	22,867,753	24,594,071	23,697,620	23,797,508
Percent of Total Tax Collections To Tax Levy	94.73%	94.17%	93.69%	92.95%
Accumulated Outstanding Delinquent Taxes (3)	1,272,701	1,523,356	1,595,766	1,804,706
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.27%	5.83%	6.31%	7.05%

- (1) Taxes levied and collected are presented on a cash basis.
- (2) State reimbursements of rollback and homestead exemptions are included;
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

2010	2011	2012	2013	2014	2015
\$25,114,652	\$26,792,706	\$26,797,644	\$26,892,214	\$27,204,658	\$30,134,265
24,023,041	25,111,320	25,525,977	25,871,415	26,374,992	28,740,850
95.65%	93.72%	95.25%	96.20%	96.95%	95.38%
875,436	899,446	699,792	926,394	944,935	972,187
24,898,477	26,010,766	26,225,769	26,797,809	27,319,927	29,713,037
99.14%	97.08%	97.87%	99.65%	100.42%	98.60%
1,496,676	1,712,770	1,478,649	1,262,792	1,187,245	999,213
5.96%	6.39%	5.52%	4.70%	4.36%	3.32%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2006	2007	2008	2009
Sales Tax Payments	\$6,975,963	\$7,457,974	\$7,374,137	\$6,773,972
Direct Pay Tax Return Payments	376,837	459,086	579,735	469,031
Seller's Use Tax Return Payments	1,915,663	1,983,426	2,218,378	2,138,331
Consumer's Use Tax Return Payments	1,044,663	713,905	576,154	769,964
Motor Vehicle Tax Payments	3,755,929	4,171,899	3,998,161	3,591,820
Sales/Use Tax Voluntary Payments	n/a	n/a	n/a	n/a
Watercraft and Outboard Motors	51,616	82,274	54,193	39,427
Department of Liquor Control	49,376	63,306	74,536	82,741
Sales Tax on Motor Vehicle Fuel Refunds	6,835	2,488	11,201	2,790
Use Tax Amnesty Payments	14,719	22,678	24,774	23,318
Statewide Master Numbers	8,662,737	9,857,081	9,770,636	9,148,870
Sales/Use Tax Assessment Payments	48,895	50,960	97,230	212,509
Streamlined Sales Tax Payments	n/a	n/a	n/a	n/a
Managed Audit Sales/Use Tax Payments	n/a	n/a	n/a	n/a
Certified Assessment Payments				
Transient Sales	n/a	n/a	n/a	n/a
State Administrative Rotary Fund	(229,014)	(248,118)	(247,605)	(232,028)
Sales/Use Tax Refunds Approved	(37,742)	(56,127)	(35,334)	(88,612)
<i>Total</i>	<u>\$22,636,477</u>	<u>\$24,560,832</u>	<u>\$24,496,195</u>	<u>\$22,932,133</u>
Sales Tax Rate	1.50%	1.50%	1.50%	1.50%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: Statewide Master Numbers represent Vendors that have multiple locations in the state. These vendors do not have to file multiple returns. They file on return, identifying items such as gross sales, taxable sales and tax liability for each county that they have a location. Each location has a vendor's license, however, the taxpayer consolidates the reporting by county.

2010	2011	2012	2013	2014	2015
\$6,787,532	\$6,795,129	\$6,943,835	\$7,381,077	\$6,360,055	\$5,348,774
1,193,300	1,335,691	1,716,602	1,754,714	1,906,690	2,354,945
2,221,253	2,492,861	2,521,727	2,775,956	3,178,099	3,689,299
835,643	781,541	817,325	940,845	960,361	1,202,837
3,674,013	4,046,150	4,500,993	4,774,757	5,137,821	5,393,068
19,422	20,204	26,083	44,421	51,160	45,251
42,613	39,323	48,365	57,074	54,418	47,453
87,324	94,094	99,216	106,605	113,243	124,884
2,192	2,430	7,004	4,484	3,930	7,320
27,233	28,249	34,869	21,832	985	223
8,827,943	9,120,548	9,873,639	10,233,023	10,243,037	10,656,047
123,133	120,858	132,161	142,393	123,023	110,880
12,333	12,255	7,691	13,558	12,589	45,848
n/a	488	10,319	0	18,669	67,891
				1,094	283,706
n/a	n/a	n/a	n/a	1,595,488	3,401,983
(236,981)	(247,780)	(266,846)	(281,616)	(297,193)	(327,321)
(155,820)	(111,765)	(55,240)	(89,160)	(41,970)	(48,350)
<u>\$23,461,132</u>	<u>\$24,530,278</u>	<u>\$26,417,743</u>	<u>\$27,879,963</u>	<u>\$29,421,499</u>	<u>\$32,404,738</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

LICKING COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2006	2007	2008	2009
Governmental Activities (1)				
General Obligation Bonds Payable	\$11,207,778	\$10,096,383	\$9,237,549	\$8,410,138
Special Assessment Bonds Payable	484,140	464,859	440,181	415,081
Capital Leases	0	111,401	91,280	70,133
Bond Anticipation Note Payable	0	0	0	0
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$111,000	\$0	\$0	\$0
General Obligation Bonds Payable	370,000	325,000	280,000	230,000
OWDA Loan Payable	0	0	10,793,976	10,368,808
OPWC Loan Payable	0	0	0	342,638
<i>Total Primary Government</i>	<u>\$12,172,918</u>	<u>\$10,997,643</u>	<u>\$20,842,986</u>	<u>\$19,836,798</u>
Population (2)				
Licking County	151,499	151,499	156,985	157,721
Outstanding Debt Per Capita	\$80	\$73	\$133	\$126
Income (3)				
Personal (in thousands)	4,872,359	4,872,359	5,643,925	5,618,653
Percentage of Personal Income	0.25%	0.23%	0.37%	0.35%

Sources:

- (1) Source: County Auditor's Office
- (2) U.S. Bureau of Census, Population Division
- (3) U.S. Department of Commerce, Bureau of Economic Analysis
- (a) Per Capita Income is only available by County, Total Personal Income is a calculation

2010	2011	2012	2013	2014	2015
\$7,630,000	\$11,736,256	\$13,040,287	\$12,659,512	\$11,747,671	\$14,838,514
389,535	363,516	336,995	309,943	282,327	259,112
47,908	24,550	284,057	250,000	211,647	318,407
0	2,849,000	2,880,000	2,885,000	4,175,000	4,300,000
\$0	\$0	\$0	\$0	\$0	\$0
175,000	120,000	60,000	0	0	0
9,854,189	9,334,411	9,282,026	8,851,316	9,436,302	9,670,009
315,588	306,571	297,554	279,521	261,487	1,153,780
<u>\$18,412,220</u>	<u>\$24,734,304</u>	<u>\$26,180,919</u>	<u>\$25,235,292</u>	<u>\$26,114,434</u>	<u>\$30,539,822</u>
166,492	166,492	167,537	167,537	167,537	168,375
\$111	\$149	\$156	\$151	\$156	\$181
5,789,593	5,789,593	5,910,035	5,910,035	6,704,663	6,747,662
0.32%	0.43%	0.44%	0.43%	0.39%	0.45%

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2006	2007	2008	2009
Population (1)	151,499	151,499	156,985	157,721
Estimated Actual Value (2)	\$10,527,124,538	\$10,559,043,516	\$10,299,593,860	\$10,317,656,234
General Bonded Debt				
General Obligation Bonds	\$11,577,778	\$10,421,383	\$9,517,549	\$8,640,138
Resources Available to Pay Principal	\$3,697,898	\$3,631,443	\$3,858,415	\$3,360,461
Net General Bonded Debt	\$7,879,880	\$6,789,940	\$5,659,134	\$5,279,677
Ratio of Net Bonded Debt to Estimated Actual Value	0.07%	0.06%	0.05%	0.05%
Net Bonded Debt per Capita	\$52.01	\$44.82	\$36.05	\$33.47

Source:

- (1) U.S. Bureau of Census of Population
- (2) Source: County Auditor's Office

2010	2011	2012	2013	2014	2015
166,492	166,492	167,537	167,537	167,537	168,375
\$10,373,136,960	\$10,419,581,363	\$10,487,853,113	\$10,569,222,833	\$10,844,366,267	\$10,755,687,211
\$7,805,000	\$11,856,256	\$13,100,287	\$12,659,512	\$11,747,671	\$14,838,514
\$3,331,763	\$1,685,823	\$1,692,128	\$1,626,375	\$1,706,619	\$1,850,831
\$4,473,237	\$10,170,433	\$11,408,159	\$11,033,137	\$10,041,052	\$12,987,683
0.04%	0.10%	0.11%	0.10%	0.09%	0.12%
\$26.87	\$61.09	\$68.09	\$65.85	\$59.93	\$77.14

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2015

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Licking County (1)	Amount Applicable to Licking County
Direct:			
Licking County	\$30,539,822	100.00%	\$30,539,822
Overlapping:			
School Districts:			
Granville Exempted Village	1,084,316	11.36%	123,218
Heath City	10,024,486	6.25%	626,111
Johnstown Monroe Local	6,754	7.03%	475
Lakewood Local	837,991	10.82%	90,695
Licking Heights Local	10,425,000	6.59%	687,310
Licking Valley Local	975,000	5.71%	55,656
Newark City	13,313,024	19.71%	2,624,002
Northridge Local	392,750	6.73%	26,419
Southwest Licking Local	389,999	14.50%	56,558
CTEC	3,760,000	93.66%	3,521,671
Cities:			
Heath	2,670,000	6.70%	178,804
New Albany	35,055,914	0.62%	215,718
Newark	30,841,519	19.74%	6,087,527
Pataskala	7,656,999	8.40%	643,204
Reynoldsburg	18,869,666	4.43%	836,336
Villages:			
Alexandria	1,051,547	0.19%	1,996
Buckeye Lake	50,185	1.23%	616
Granville	5,000	4.18%	209
Hebron	1,852,560	1.78%	32,990
Johnstown	3,530,000	2.72%	96,116
Utica	24,612	0.66%	163
Townships:			
Bennington	74,921	1.32%	991
Fallsbury	60,000	0.54%	323
Hartford	88,423	1.28%	1,131
Madison	78,649	1.75%	1,379
Mary Ann	84,185	0.94%	791
McKean	19,337	1.29%	250
Monroe	130,040	4.52%	5,874
Washington	66,607	1.65%	1,100
		Subtotal	15,917,633
		Total	<u>\$46,457,455</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: County Auditor's Office

LICKING COUNTY, OHIO

DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2006	2007	2008	2009
Total Debt				
Net Assessed Valuation	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790
Debt Limit (1)	89,676,454	89,459,549	89,611,484	90,783,220
County Debt Outstanding (2)	11,907,778	10,796,383	10,937,549	12,210,138
Less:				
Applicable Debt Service Fund Amounts	(3,697,898)	(3,631,443)	(3,858,415)	(3,360,461)
Net Indebtedness Subject to Limit	<u>8,209,880</u>	<u>7,164,940</u>	<u>7,079,134</u>	<u>8,849,677</u>
Overall Legal Debt Margin	<u>\$81,466,574</u>	<u>\$82,294,609</u>	<u>\$82,532,350</u>	<u>\$81,933,543</u>
Debt Margin as a Percentage of Debt Limit	90.84%	91.99%	92.10%	90.25%
Unvoted Debt				
Net Assessed Valuation	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	36,470,582	36,383,819	36,444,594	36,913,288
Net Indebtedness Subject to Limit	<u>8,209,880</u>	<u>7,164,940</u>	<u>7,079,134</u>	<u>8,849,677</u>
Overall Legal Debt Margin	<u>\$28,260,702</u>	<u>\$29,218,879</u>	<u>\$29,365,460</u>	<u>\$28,063,611</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

(2) Outstanding debt includes non self-supporting general obligation notes and bonds.

Source: County Auditor's Office

2010	2011	2012	2013	2014	2015
\$3,714,391,100	\$3,737,412,530	\$3,764,335,310	\$3,803,197,240	\$3,902,859,190	\$3,905,560,830
91,359,778	91,935,313	92,608,383	93,579,931	96,071,480	96,139,021
11,430,000	14,585,256	15,920,287	15,544,512	15,922,671	19,138,514
(3,331,763)	(1,685,823)	(1,692,128)	(1,626,375)	(1,706,619)	(1,850,831)
8,098,237	12,899,433	14,228,159	13,918,137	14,216,052	17,287,683
<u>\$83,261,541</u>	<u>\$79,035,880</u>	<u>\$78,380,224</u>	<u>\$79,661,794</u>	<u>\$81,855,428</u>	<u>\$78,851,338</u>
91.14%	85.97%	84.64%	85.13%	85.20%	82.02%
\$3,714,391,100	\$3,737,412,530	\$3,764,335,310	\$3,803,197,240	\$3,902,859,190	\$3,905,560,830
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
37,143,911	37,374,125	37,643,353	38,031,972	39,028,592	39,055,608
8,098,237	12,899,433	14,228,159	13,918,137	14,216,052	17,287,683
<u>\$29,045,674</u>	<u>\$24,474,692</u>	<u>\$23,415,194</u>	<u>\$24,113,835</u>	<u>\$24,812,540</u>	<u>\$21,767,925</u>

LICKING COUNTY, OHIO

PLEDGED REVENUE COVERAGE
LAST TEN YEARS

	2006	2007	2008	2009
Wastewater System Bonds (1)				
Gross Revenues (2)	\$2,035,765	\$2,348,826	\$0	\$0
Direct Operating Expenses (3)	1,559,710	1,515,340	0	0
Net Revenue Available for Debt Service	476,055	833,486	0	0
Annual Debt Service Requirement	115,800	116,500	0	0
Coverage	4.11	7.15	0.00	0.00
Special Assessment Bonds				
Special Assessment Collections	\$59,846	\$54,783	\$33,692	\$35,541
Debt Service				
Principal	41,906	19,281	24,678	25,100
Interest	19,591	25,472	24,583	23,472
Coverage	0.97	1.22	0.68	0.73

- (1) Wastewater System Bonds, Business Type Activities, Retired in 2007.
(2) Gross revenues include operating revenues plus interest income.
(3) Direct operating expenses include operating expenses less depreciation.

Source: County Auditor's Office

2010	2011	2012	2013	2014	2015
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00
\$33,287	\$36,496	\$32,983	\$31,947	\$36,056	\$36,292
25,546	26,019	26,521	27,052	27,616	13,215
22,320	21,128	19,888	18,674	12,272	3,522
0.70	0.77	0.71	0.70	0.90	2.17

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	2006	2007	2008	2009
Population (1)				
Licking County	151,499	151,499	156,985	157,721
Income (2) (a)				
Total Personal (in thousands)	4,872,359	4,872,359	5,643,925	5,618,653
Per Capita	32,161	32,161	35,952	35,624
Unemployment Rate (3)				
Federal	5.0%	4.6%	8.1%	9.3%
State	5.9%	5.6%	9.4%	10.3%
Licking County	5.1%	5.2%	7.1%	9.4%
Civilian Work Force Estimates (3)				
State	5,934,000	5,976,500	5,929,800	5,900,500
Licking County	82,700	84,500	85,900	84,100

Sources:

- (1) U.S. Bureau of Census of Population
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is a calculation
- (3) State Department of Labor Statistics

2010	2011	2012	2013	2014	2015
166,492	166,492	167,537	167,537	167,537	168,375
5,789,593	5,789,593	5,910,035	5,910,035	6,704,663	6,747,662
34,774	34,774	35,276	35,276	40,019	40,075
9.6%	8.9%	7.6%	6.7%	6.2%	5.0%
10.1%	8.6%	7.2%	6.6%	5.7%	4.6%
8.6%	8.0%	6.5%	5.9%	5.1%	4.1%
5,894,000	5,806,500	5,748,000	5,821,000	5,719,000	5,703,000
83,500	84,400	84,800	87,000	87,200	88,400

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	Nature of Business	2015	
		Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,773	2.09%
Licking County Government	County Government Services	1,013	1.19%
State Farm Insurance	Insurance Underwriter	976	1.15%
Park National Bank	Commercial Bank	911	1.07%
Denison University	Education	820	0.97%
Newark City SD	Education	750	0.88%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	700	0.83%
Englefield Oil Co. Inc	Convenience Stores & Gas Stations	676	0.80%
Owens Corning Corporation	Glass Fiber Building Materials	643	0.76%
Boeing Guidance Repair Center	Guidance & Navigation Systems	430	0.51%
Total		<u>8,692</u>	
Total Employment within the County		<u><u>84,800</u></u>	

Employer	Nature of Business	2006	
		Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,436	1.83%
Licking County Government	Government Services	1,252	1.59%
Owens Corning Corporation	Glass Fiber Building Materials	1,037	1.32%
Newark City School District	Education	1,035	1.32%
O.S.U. - Newark/COTC	Education	1,015	1.29%
State Farm Insurance	Insurance/Underwriting	994	1.27%
Wal*Mart	Department/Grocery Store	697	0.89%
Anomatic	Anodizing Aluminum Process Mfg.	655	0.83%
Boeing Company	Aerospace Industries	582	0.74%
Longaberger	Specialty Basket and Pottery Mfg.	508	0.65%
Total		<u>9,211</u>	
Total Employment within the County		<u><u>78,500</u></u>	

Source: Licking County Chamber of Commerce

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2006	2007	2008	2009
Governmental Activities				
Public Safety				
Sheriff	192.00	192.50	209.00	183.50
Emergency Management	24.00	24.00	29.00	23.50
Health				
Health and Welfare	36.00	37.50	66.00	69.00
Human Services				
Child Welfare	143.00	139.00	144.00	41.00
Other Human Services	150.50	152.50	157.00	84.00
Transportation				
Community and Economic Development				
Agriculture	5.00	5.00	7.00	6.00
Other Community and Economic Development	20.50	20.50	22.00	21.00
Public Works				
Sanitation	2.00	2.00	2.00	0.00
Roads and Bridges	72.50	76.00	65.00	63.00
General Government				
Legislative and Executive	19.00	19.00	13.00	13.00
Finance	12.50	13.00	18.00	18.00
Administration	120.00	120.00	120.00	119.00
Judicial	247.00	249.50	253.00	250.00
 Business-Type Activities				
Utilities				
Water	7.00	3.00	3.00	3.00
Wastewater	10.00	14.00	12.00	14.00
<i>Total Employees</i>	<u>1,061.00</u>	<u>1,067.50</u>	<u>1,120.00</u>	<u>908.00</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

Information is not available in this format prior to 2006.

2010	2011	2012	2013	2014	2015
125.00	155.00	179.00	176.50	197.00	207.50
21.00	24.00	24.00	22.50	25.00	25.00
61.50	70.00	65.50	66.50	73.50	75.00
78.00	76.00	74.00	73.00	101.00	103.50
110.50	97.00	111.00	96.50	87.50	89.25
				10.00	8.50
6.00	6.00	5.50	5.00	5.00	5.00
23.50	25.00	24.50	28.00	27.00	24.00
0.00	3.00	4.00	1.00	3.00	2.50
62.50	63.00	61.00	56.00	44.50	46.25
13.50	3.00	14.00	16.00	16.00	17.00
22.50	21.00	18.50	15.50	16.50	16.00
108.00	118.00	122.50	137.50	124.50	123.00
247.50	246.00	223.00	220.00	218.00	214.50
3.00	3.00	2.00	2.00	2.00	2.00
14.00	14.00	15.00	15.00	10.00	11.00
896.50	924.00	943.50	931.00	960.50	970.00

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2006	2007	2008	2009
Governmental Activities				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	4,843	5,012	4,771	4,530
Number of Male Inmates	3,852	3,943	3,702	3,489
Number of Female Inmates	991	1,069	1,069	1,041
Number of Felonies Inmates	1,500	1,643	1,608	1,480
Number of Misdemeanors Inmates	3,166	3,170	2,921	2,783
Enforcement				
Number of Rapes Reported	24	29	36	21
Number of Burglaries Reported	421	406	321	346
Number of Domestic Reported	573	576	541	537
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	49,363	54,808	59,195	60,894
Number of Incidents	20,351	21,385	23,140	23,420
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	24,307	23,376	26,386	28,055
Number of Dog Tags Sold - Kennel Sets	444	446	347	118
<i>Human Services</i>				
MRDD Board				
Clients Enrolled	1,086	1,119	1,366	1,377
Job and Family Services				
Recipients Receiving Food Stamps	12,294	12,807	13,803	20,594
Recipients Receiving Medicaid	20,816	20,942	21,796	25,533
Recipients Receiving Cash Assistance	1,372	1,616	1,769	2,557
Children Services				
Average Client Count - Foster Care	425	465	509	459
Child Support Enforcement Agency				
Number of Active Support Orders	9,385	9,502	9,681	14,316
Number of Paternities - Administrative	409	400	231	383
Veteran Services				
Number of Client Contacts	13,486	17,860	28,482	28,687
Number of Transports to VA Clinics	1,589	1,990	2,394	2,179
Number of Financial Assistance Applications	372	411	915	958

2010	2011	2012	2013	2014	2015
4,142	4,262	3,934	4,159	4,347	3,970
3,121	3,179	2,950	3,127	3,156	2,885
1,021	1,083	984	1,032	1,191	1,085
1,444	1,460	1,407	1,428	1,564	1,556
2,472	2,628	2,397	2,568	2,600	2,237
22	37	34	18	29	22
361	424	202	425	372	398
557	624	517	577	613	533
62,227	67,645	73,110	70,831	66,397	77,484
23,495	23,597	25,817	25,312	53,207	67,130
27,887	28,960	29,962	30,708	30,719	30,323
79	78	73	67	41	33
1,364	1,428	1,492	1,603	1,508	1,597
21,185	22,807	23,737	23,456	19,785	19,446
26,667	26,994	28,664	28,367	36,025	37,578
2,234	1,651	1,385	1,195	945	947
479	469	475	505	606	596
9,966	10,085	16,269	14,377	14,998	13,936
469	263	324	166	427	143
28,743	29,304	6,431	5,343	6,035	4,987
2,101	1,926	1,891	1,764	2,003	1,944
1,288	1,322	2,092	1,308	1,318	1,196

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2006	2007	2008	2009
<i>Community and Economic Development</i>				
<i>Code Compliance</i>				
Number of Residential Permits Issued	812	667	695	777
Number of Commercial Permits Issued	475	398	355	337
Number of 1, 2, 3 Family Dwellings	500	345	232	182
Number of Inspections Performed	12,190	10,188	8,698	8,198
<i>Economic Development</i>				
Number of Major New Development Projects	12	17	9	5
Number of Jobs Created	350	547	246	300
Number of Jobs Retained	941	1,743	358	175
<i>Public Works</i>				
<i>Engineering</i>				
Miles of Road Resurfaced	42.85	32.33	42.00	9.00
Miles of Road Chip Sealed	44.66	41.90	37.00	43.00
Number of Bridges Replaced	6	9	5	6
<i>General Government</i>				
<i>Judicial</i>				
<i>Common Pleas Court - General</i>				
Number of Criminal Cases	766	830	812	679
Number of Civil Cases	1,948	2,283	2,485	2,237
<i>Probate Court</i>				
Number of Estate Cases Filed	694	702	703	723
Number of Guardianship Cases Filed	107	90	122	100
<i>Adult Court</i>				
Number of New Offenders	684	891	1,537	1,171
Number of Contacts/Visits Made	13,619	12,432	14,412	13,544
Number of Drug Tests	4,230	4,531	6,728	5,825
<i>Juvenile Court</i>				
Number of Delinquent Cases Filed	817	702	738	632
Number of Traffic Cases Filed	1,062	814	758	699
<i>Legislative and Executive</i>				
<i>Commissioners</i>				
Number of Resolutions	1,713	1,729	1,773	2,304
Number of Annexations	17	3	4	5

2010	2011	2012	2013	2014	2015
957	960	1,042	1,021	1,013	1,166
371	345	419	431	459	402
304	197	212	282	257	335
4,816	5,481	5,493	5,750	6,139	7,221
7	7	3	5	7	10
553	578	565	615	955	2,012
797	814	324	242	50	1,500
0.00	10.20	13.57	14.56	32.10	16.69
40.00	26.58	31.66	28.50	58.11	26.47
6	4	7	2	25	25
716	661	653	809	861	874
1,987	1,738	1,642	1,290	1,127	1,118
706	773	767	734	807	807
132	110	119	83	110	98
1,444	811	743	891	898	978
14,107	15,242	14,345	15,816	16,492	18,736
6,677	7,492	5,349	5,099	8,271	11,863
501	443	424	345	401	381
641	678	704	695	626	590
1,461	1,581	1,673	1,845	1,744	1,664
3	5	1	4	4	3

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2006	2007	2008	2009
Auditor				
Real Estate				
Number of Non-Exempt	4,392	3,495	2,097	2,860
Number of Conveyance	4,385	3,871	3,088	2,888
Weights and Measures				
Number of Inspections Performed	457	514	497	505
Number of Tests Performed	2,849	2,959	3,082	3,373
Personal Property Tax				
Filings	3,406	3,743	2,872	261
Treasurer				
Return on Portfolio as of December 31st	4.85%	5.09%	2.38%	0.95%
Data Processing				
Number of Users Served - Data	627	627	674	711
Number of Users Served - Voice	985	992	1,018	1,096
Board of Elections				
Number of Registered Voters	102,497	101,301	112,146	110,000
Number of Voters Last General Election	60,782	39,612	83,197	50,370
Percentage of Register Voters that Voted	59.30%	39.10%	74.20%	45.79%
Recorder				
Number of Deeds Recorded	8,601	7,925	6,802	6,272
Number of Sheriff's Deeds Recorded	587	566	646	555
Number of Mortgages Recorded	12,693	10,474	8,069	9,008
Number of Mortgages Releases Recorded	10,909	10,079	8,571	8,697
Number of Plats Recorded	85	45	75	50
Total Instruments Recorded	37,103	32,696	27,071	27,684
Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,602	3,474	3,485	3,471
Harbor Hills - Water only	326	358	369	360
Prescott Estates - Water and Sewer	150	151	151	151
Jardin Manor - Sewer only	151	0	0	0
Number of New Tap Connections				
Buckeye Lake - Sewer only	27	32	8	10
Harbor Hills - Water only	7	4	1	2
Prescott Estates - Water and Sewer	0	0	0	0

Source: County Departments

2010	2011	2012	2013	2014	2015
2,980	3,011	3,282	3,217	3,297	3,543
2,854	2,710	3,095	3,634	3,555	3,909
501	427	200	439	382	441
3,494	3,274	2,434	2,907	2,947	3,089
212	0	0	0	0	0
0.36%	0.29%	0.29%	0.29%	0.29%	0.56%
757	887	895	895	895	895
1,100	1,075	1,075	1,075	1,075	1,075
113,245	107,518	112,532	110,190	112,360	110,294
60,432	54,505	82,085	33,402	48,288	47,940
53.36%	50.69%	72.90%	30.31%	42.98%	43.47%
6,134	6,310	5,612	7,647	7,657	8,109
602	510	414	545	426	343
8,410	7,655	7,703	9,659	7,334	8,103
9,221	8,323	7,861	10,365	7,611	8,594
75	70	40	55	50	66
26,872	30,693	23,943	30,972	25,449	27,997
3,453	3,679	3,324	3,307	3,169	3,169
360	366	392	396	365	365
150	151	150	150	145	148
0	0	0	0	0	0
10	3	8	8	9	45
1	2	3	1	0	0
0	0	2	0	0	0

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2006	2007	2008	2009
Governmental Activities				
<i>General Government</i>				
Judicial				
Buildings and Improvements	\$1,820	\$1,820	\$0	\$0
Machinery and Equipment	950,474	967,238	521,123	496,408
Legislative				
Land	1,945,812	2,309,507	2,190,857	2,190,857
Construction in Progress	113,750	296,540	1,508,336	2,310,268
Buildings and Improvements	3,605,846	3,605,846	4,120,065	5,443,693
Machinery and Equipment	5,232,636	5,501,262	2,827,363	3,087,329
<i>Public Safety</i>				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,560,058	13,844,966	13,841,391	13,854,921
Machinery and Equipment	3,594,412	3,968,124	3,436,521	3,531,236
<i>Public Works</i>				
Land	3,983,902	3,983,902	3,982,572	3,982,572
Buildings and Improvements	15,867	15,867	10,516	10,516
Machinery and Equipment	2,746,802	3,052,603	3,231,080	3,540,836
Infrastructure	71,657,912	73,055,903	53,792,587	54,685,952
<i>Health</i>				
Land	96,613	96,613	96,613	96,613
Construction in Progress	435,215	435,215	0	0
Buildings and Improvements	750,104	750,104	739,672	739,672
Machinery and Equipment	1,101,367	1,264,511	798,507	598,839
<i>Human Services</i>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Machinery and Equipment	959,089	1,032,852	622,710	656,729
Business-Type Activities				
Utilities				
<i>Water</i>				
Land	14,842	14,842	6,328	6,328
Buildings	318,606	318,606	316,899	316,899
Machinery and Equipment	401,536	473,043	1,145,434	1,164,434
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	143,997	143,997	138,150	138,150
Construction in Progress	4,082,392	8,805,484	0	640,551
Buildings	10,686,336	10,686,336	19,414,954	19,414,954
Machinery and Equipment	717,061	717,061	2,128,774	2,139,049
Infrastructure	4,008,421	4,008,421	3,961,541	3,961,541

Source: County Auditor's Office

Note: Capital Assets were restated in 2004, 2008 and 2011.

2010	2011	2012	2013	2014	2015
\$0	\$0	\$0	\$0	\$0	\$10,736
506,098	522,182	486,778	464,237	580,423	609,434
2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
0	2,522,042	1,367,820	0	0	0
5,901,315	5,901,315	10,501,690	12,464,901	12,464,901	12,464,902
4,221,539	4,237,697	4,077,740	4,245,792	4,576,986	5,164,383
608,306	608,306	608,306	608,306	608,306	608,306
13,854,921	13,854,921	13,854,921	13,854,921	13,854,921	13,854,921
3,531,236	3,536,583	3,986,518	3,986,518	3,940,036	4,629,221
3,982,572	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
10,516	10,516	10,516	10,516	299,176	299,176
3,540,836	3,584,467	4,318,604	4,630,612	4,502,799	5,233,975
53,706,283	53,712,035	53,667,695	54,320,360	59,096,106	62,607,438
96,613	30,253	30,253	30,253	30,253	30,253
0	0	0	0	0	0
739,672	135,675	135,675	135,675	182,891	182,891
639,280	109,299	109,299	142,766	126,064	169,890
0	66,360	46,396	46,396	46,396	46,396
0	2,088,060	1,969,078	1,969,078	1,969,078	1,969,078
600,029	1,151,787	798,481	798,481	632,116	632,116
6,328	6,328	6,328	6,328	6,328	6,328
316,899	316,899	316,899	316,899	316,899	316,899
1,145,434	1,145,434	1,034,111	1,009,111	1,009,111	1,019,395
813,114	813,114	813,114	813,114	813,114	813,114
138,150	138,150	138,150	138,150	138,150	138,150
231,751	231,751	559,572	788,801	2,753,389	4,117,194
19,414,954	19,414,954	19,414,954	19,414,954	19,414,954	20,580,404
2,158,049	2,280,636	2,067,833	2,167,086	2,226,118	2,339,141
3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

LICKING COUNTY, OHIO





Dave Yost • Auditor of State

LICKING COUNTY FINANCIAL CONDITION

LICKING COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 9, 2016